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The Irish Times.

PRICE TWOPENCE. DUBLIN, WEDNESDAY, APRIL 28, 1926. VOL. LXVIII. NO. 21,537.

Births, Marriages, and Deaths (which in all cases must be authenticated), 3 lines, 20 words, 2/6; each additional line of 7 words, 8d.

Irish Times 'Phone Numbers.—Dublin 5036 and 5037; Belfast—1787; London—Central 4330. Belfast Office—159 Royal Arcade. London Office—59 Fleet Street.

ROLL OF HONOUR.

IN MEMORIAM.

(1914-1918.)

McCORMACK—In ever-loving memory of John Joseph McCormack, Captain, Northumberland Fusiliers, who was killed at the battle of Arras, 28th April, 1917, dearly-loved youngest son of the late John McCormack and Mrs. McCormack, Cudville, Nenagh.

BIRTHS.

HOWE—April 22, 1926, at a Nursing Home, East Molesley, to Marjorie, wife of the Rev. Lionel Howe, All Souls' Vicarage, Grosvenor street, Camberwell, a daughter.

KNIGHT—April 15, 1926, at 12 Crofton avenue, Dun Laoghaire, to Mr. and Mrs. W. H. Knight, a son.

O'HENEY—April 21, 1926, at the National Bank House, Killarney, to Mr. and Mrs. J. J. O'Heney, a daughter.

MARRIAGES.

de COURCY and O'CONNOR—April 22, 1926, at St. Andrew's, Westland Row, by the Very Rev. R. Fleming, Adm., Henry de Courcy, 16 Herbert street, Dublin, to Rita, daughter of the late Bryan O'Connor, Clogher, Ballymacelligott, County Kerry.

DOYLE and MACKEY—April 14, 1926, at the Church of the Annunciation, Rathfarnham, County Dublin, with Nuptial Mass, by the Very Rev. Canon O'Connor, Gurteen, Sligo, assisted by the Rev. Fr. McNevin, P.P., Rathfarnham, Dominick J. Doyle, A.M.S., to Nancy, only daughter of James Mackey and Mrs. Mackey, Butterfield House, Rathfarnham.

ENGLAND and McCLURE—April 24, 1926, at Zion Church, Rathgar, by Rev. L. Parkinson Hill, M.A., Robert H. England, L.D.S., 22 High street, Kilkenny, eldest son of Mr. and Mrs. William England, Kilkenny, to Eveline, third daughter of Mr. and Mrs. J. N. McClure, Maryborough.

McEVOY and DOLAN—April 21, 1926, at the Oratory, Star of the Sea Convent, Clontarf, with Nuptial Mass, by the Rev. Owen McEvoy, C.C., Tenure, County Louth (brother of the bridegroom), John, second son of Mrs. McEvoy and the late Michael McEvoy, Tubertobry, Termonfeckin, County Louth, to Mona, second daughter of Dominick Dolan, Belgrave, Clontarf, Dublin. No cards.

MEREDITH and CLEAR—April 19, 1926, in Rathfarnham Parish Church, by Rev. E. G. Sullivan, Richard Walsingham Meredith, of "Brookville," Dundalk, second son of the late Frederick Walsingham Meredith, Solicitor, and Mrs. Meredith, "Nordello," Shankill, County Dublin, to Patricia Dorothea Clear, younger daughter of T. A. Clear and Mrs. Clear, and grand-daughter of E. H. Winder, late D.L., R.M., of "Tourville," Rathfarnham.

MOUNDRIFFE and PASSANT—April 22, 1926, at Nun's Cross Church, by the Rev. Canon A. D. Moore, M.A., Robert Victor, son of the late Alexander Mountriffe and of Mrs. Mountriffe, 14 Fairview Strand, Dublin, to Olive Kathleen, daughter of the late John Passant, Wicklow, and of Mrs. Coleman, Ballycurrin, Ashford, County Wicklow.

MURPHY and HOLLAND—April 21, 1926, at The Oratory, Edgbaston, Birmingham, by Rev. Denis Sheil, assisted by Rev. Francis Morgan, Denis, son of Mrs. Murphy and the late Michael Murphy, of Winstead, Temple road, Dublin, and grandson of the late William Martin Murphy, to Dr. Elizabeth Doris Holland, daughter of the late Arthur Holland, Crownthorpe, Edgbaston, Birmingham, and Ashdown Malvern, and Mrs. Sheldon, Mandalay, Hagley road, Birmingham.

GOLDEN WEDDING.

CHRISTIAN and DAVIDSON—April 28, 1876, at St. Mark's, Dublin, by the Rev. A. Fuller, D.D., Joseph H., eldest son of Joseph Christian, late of Rathdrum, to Ella, youngest daughter of the late John Davidson, Percy place. Present address—37 Percy place, Dublin.

DEATHS.

ANNOUNCEMENTS received late for insertion in this column will be found on Page 6.

BEAUMAN—April 17, 1926, at Kinnetty, Birr, Alicia, youngest daughter of the late Archibald and Elizabeth Beauman, aged 77 years.

BRABAZON—April 26, 1926, at a Private Nursing Home, Lieutenant John Henry Brabazon, M.C., Royal Artillery, eldest son of the late John Edward Brabazon, Infirmary road, Dublin. Regretted by his sorrowing wife and daughter. R.I.P. Funeral to-day at 10.30 a.m. from the Church of St. Paul, Arran quay, to Grangegorman Cemetery.

DOYLE—April 25, 1926, at Ennis, Martin Doyle, for nearly 40 years the faithful friend of the Crowe family.

ELLIOTT—April 25, 1926, at the residence of her sister, Senlac, Dunblane, Scotland, Helen, beloved wife of Archibald Elliott, The Mill House, Ballinasloe. Interment Dunblane.

FRANCIS—April 27, 1926, at Rathgarney, Killinick, County Wexford, Fanny A. La Bert, dearly-beloved wife of Thomas E. Francis. Funeral to Castlebridge to-morrow (Thursday) at 11 o'clock.

MURPHY—April 27, 1926, at 47 Hanginstone road, Berrybrow, Huddersfield, Francis James, youngest son of the late Christopher Murphy, of Philipsbarch avenue, Dublin, aged 42 years.

O'REILLY—April 26, 1926, Thomas J. O'Reilly, son of the late Terence and Mary O'Reilly, Blackrock, County Dublin, and 12 Summerville Park, Rathmines. Deeply regretted by brothers and sisters. R.I.P. Funeral (private) from St. Paul's Church, Arran quay, after 10 o'clock Mass, this (Wednesday) morning.

PIM—April 27, 1926, at The Aske, Bray, Claire Eleanor, dearly-loved wife of Richard P. Pim. Funeral private. No flowers, by request.

RUTHERFORD—April 13, 1926, at Arlington Gardens, Chiswick, William George Rutherford, L.R.C.P. and S.I., eldest son of the late George Rutherford, Tipperary.

SHAW—April 24, 1926, at his residence, Park House, Park Crescent, Brighton, Sussex, Robert Hill Shaw, M.D., T.C.D., late Major, R.A.M.C. (attached to the Sussex Royal Garrison Artillery), son of the late Richard Shaw, Esq., J.P., Antly, Ballymahon, County Longford. Deeply mourned by his wife and children.

WALPOLE—April 23, 1926, at Raumai, Palmerston North, New Zealand, William Walpole, formerly of Kylebeg, Borris-in-Ossory, aged 79 years. (By cable.)

WELLWOOD—April 26, 1926, at his brother's residence, Roscrea, result of motor accident, William (Accountant, Provincial Bank, Killaloe), seventh son of the late Robert Wellwood, Clonkirgy, Abbeyleix, aged 50 years. Funeral from Roscrea this day (Wednesday) to Abbeyleix (via Ballacolla) at 2 p.m. (summer time).

ACKNOWLEDGMENTS.

Mr. Patrick Murphy and family, 17 Park View avenue, Harold's Cross, desire to return their sincere thanks to all kind friends who sent telegrams and letters and sympathised with them in their recent sad bereavement, and trust they will accept this acknowledgment as a token of gratitude, as it would be impossible to reply to them individually.

Mr. and the **Misses Richardson** desire to thank the many kind friends who sent letters and telegrams in their recent sad bereavement, and trust they will accept this as an acknowledgment.

IN MEMORIAM.

GILMORE—In loving memory of our dear father, George Gilmore, J.P., Clorey, Athy, who died 27th April, 1920.

HEMMINGWAY—In loving memory of mother, Martha Hemmingway, who fell asleep April 27th, 1921. "Until the day break and the shadows flee away."—Alice.

LITTLE—First Anniversary—In ever-present and loving memory of our dear brother, Billy.—Molly, Dolly, Nancy.

McKAY—Seventeenth Anniversary — In loving memory of Allison (Ellie) McKay, late 5 Upper Mount street, who entered into rest 28th April, 1909. "She is gone where the wicked cease from troubling and the weary are at rest."

SEASIDE AND COUNTRY CONTINUED.

FLAT, Unfurnished; 3 rooms, kitchenette, bath; select locality, Kings-town.—G 1037; this office.

GREYSTONES—Comfortable Furnished Flats or House; every convenience, electric light; ten minutes from station and sea; garage if required.—G 1505, this office. 25 C

GENTLEMAN (Civil Servant), dining out week days, requires good accommodation, preferably as other lodgers, country; near Dublin, Foxrock, Killiney, or Sutton, slope of Howth liked; state lowest terms, etc., light, attendance; partial catering additional.—G 1632, this office.

HALL Flat, at Longford terrace, Monkstown, in a quiet house. Apply Adam and Sons, Merrion row. 22 B

HOWTH—Three Bedrooms, Sittingroom, hot bath, for May and June; good locality.—G 1614, this office.

KILLINEY—Furnished Flat, from June; near sea and station; no children.—K. 25, Irish Times Branch Office, Kingstown. 25 O

LOUGH Dan, Roundwood, Co. Wicklow—Apartments to Let; free fishing; boat for hire.—Keenan. 22 B

LADY can receive Patient, Protestant Lady, aged mental; good home, kindest care; moderate terms; references. Address "Z 478, Lady," this office. 26 C

LADY and Gentleman require Lodgings, 14 days, July, Killarney.—31 Dowanil Green road, Byrn, Wirral, England.

MONKSTOWN—Comfortable Residential Flat, well kept house; good sittingroom, bedroom, kitchen, bathroom, w.c. self contained; £75 unfurnished; caretaker—G 1265, this office. 22 C

PAYING Guests, or separate accommodation, in comfortable, handsome country house; liberal fare; terms moderate. Address "Z 451, Guests," this office. 24 B

SKERRIES—To Let, month of June, Furnished, Half House, on Strand; 5 beds, dininggroom, kitchen, maid's room. Address "Z 484, Apartments," this office. 26 C

"TEMPO," 35 Clarinda Park, East, Dun Laoghaire—Guests received; visitors or permanent. 25 D

WANTED, Lady Paying Guest, permanent or visitor, in private residence, Gorey, Co. Wexford. Address "Z 504, Guest," this office.

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PAYING Guests received in country house, on main road, London to Brighton; every comfort; own car; young society. Write Atkins, Irish Club, 28 Charing Cross road, London. 20 X

MISCELLANEOUS.

AT Sharpley's, Baby Linen Specialists—Ladies invited to write for Catalogue Baby Linen, Accouchement, Nursery Requisites.—Nassau street, Lower Camden street, Dublin.

AUSTIN Kane's Ladies' and Gentlemen's Hairdressing Saloons, Hair Tinting and Waving Specialists; Chiropodist in attendance.—21 Wicklow street, Dublin. Phone 1098.

AT Ogden's, 8 Lower Baggot street, late of Junior Army and Navy Stores. Phone 61296—New Zealand Lamb, Fores 1/-, Hinds 1/3 per lb. 32 26

AFTERNOON demonstration this week, two new Reducing methods.—Martin's Wool Stores, Tenure.

ANTISEPTIC Electrolysis Removes Hair permanently without mark. Consultations free.—Miss Read, Certified Specialist, Second Floor, 4 Dawson street. Hours 10-5.

AUTHORS—Stories, Novels, Articles, Poems, Songs Wanted; send MSS.—Carlton Agency, 8 Lisle square, London. 26 E

BOYS' "Covert" Coats—We have exceptional value Boys' "Covert" Coats with Cap pieces. Only reliable Garments stocked—the very pick of the trade, at small profit prices. It will pay you to see our Exhibition.—Lafayette Murphy, Exchequer street. 22 F

LE TAVERNIER, French Ladies' Tailor, 4 Dawson street (late of Debenham, London), for Clothes with irreproachable cut.

GOLF Stockings, with Diamond Pattern down Leg, 10/6.—Scott Cooper, 5 South King street, Dublin. 23 C

GRATEFUL thanks to Blessed Virgin for favour received. Publication promised.

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HOLIDAYS on Continent—Eight Days' Tour, from 3 guineas; travel, excellent hotels, delightful excursions. Particulars free, Epworth Touring Club Crescent, Dundalk. 25 C

LADY would Care one or two Children at own home with fee.—1885, Irish Times Branch Office, Blackrock.

SPRING Skin Blemishes, Eczema irritation, Cured by Specialist's Skin Cream (from Skin Doctor's prescription); pots 1/6, 2/6, 4/6.—Fox, Chemist, Tramore. 12 15

THANKSGIVING to Sacred Heart, Our Lady of Perpetual Succour, St. Anthony, for favours.—M.M.

TENNIS—Male pupils for Professional Lawn Tennis Coach. Apply 18 Sandymount green, Sandymount. 25 C

TENNIS Lessons given by the Misses Dowling, Wilton Lawn Tennis Club, Wilton place, Dublin. 25 C

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TUESDAY, APRIL 27, 1926.

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THE MANAGER.

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Still the best 3-Course Lunch, 2/-, daily from 12.30.

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Home Comforts, Health and Pleasure. Golf, Tennis, Billiards, Free Garage.
Children specially catered for during the early season.
Wires—Kelly, Strand, Rosslare.

LONDON—CORA HOTEL, UPPER WOBURN PLACE, W.C.1.
Accommodation for 230.
ROOM, ATTENDANCE AND TABLE D'HOTE BREAKFAST 8/6
Very Moderate Boarding Terms.
Three mins. from Euston, St. Pancras, & King's Cross. SISTER HOTEL TO THE BONNINGTON.

LONDON—DEAN HOTEL, 87 Oxford street, W.1, Centre of Shopping and Theatre area. Room, Breakfast, Bath and attendance from 8/6. Hot and cold water in all rooms.
Telegrams: "Teldeanho, Westcent, London."

HARROGATE.
HOTEL ALEXANDRA.
(FIRST-CLASS FAMILY). Facing Stray. Lift and Every Modern Requirement. Excellent Cuisine and Service. Terms moderate. Tel. 426. Illustrated tariff. Apply Manager.

HARROGATE—IMPERIAL HYDRO, opposite Pump Room; near Baths and Valley Gardens. Physician; Lift. Telephone 42.—MANAGERESS.

SOUTHPORT—The Clifton Promenade, largest Sunlic. Hotel. Orch. garage. Phone 641. Tel. Marine.

ILFRACOMBE. THE DILKUSHA.
On sea front. Dancing. Bilids. Illus. Tariff.

ISLE OF MAN FOR HAPPY HOLIDAYS—Reduced terms early season. Attractions in June. Guide free from Tourist Agents, Stationmasters, or J. K. Clague, Bureau, Isle of Man.

DOUGLAS—"Ravenscliffe," Prom., elec. light; personal supervn. Tariff, booklet. Misses Cubbon.

DOUGLAS—"Fellows," Queen's Prom., for a good holiday; best of everything. Terms reasonable.

LANDUDNO—Exhilarating air, ample entertainments, orchestral concerts, 3 golf links. May Day Festival, May 26th. Guide and List (Post 2d.), Dept. I.T., Town Hall.

Conspicuously elegant is the AUSTIN "20" MAYFAIR

Enclosed Landaulet, in line and finish. It is a seven seater model designed to be driven by owner or chauffeur as desired. The front compartment can be entirely separated from the rear part of the car by raising the centre section of a transverse bow window. Doors are of exceptional width; the back part of the head can be opened. Fully equipped in every way. £815 at DUBLIN.

NOW ON VIEW for Sale.

If you are at all interested in big cars we should like the privilege of shewing you the "Mayfair."

Sole Irish Free State Distributors:
Lincoln & Nolan, Ltd.,
57 & 58 Lr. Baggot Street, Dublin.
Sub-Dealers—W. B. Crawford (Dublin), Ltd.

Yesterday a rather shrewd man guessed its price to be about £1,800!

ELYRA
DEVONSHIRE CYDER
The Pure Product of Selected Devon Orchards

WHITSUNTIDE, 1926.
All roads lead this Whitsuntide to the
GRAND HOTEL, TRAMORE.
Famous for its Comfort, Foods and Wine, and Moderate Tariff, 15/- PER DAY.
Lionel Murray's Band will attend for Music during Meals and Cinderellas. On Whit Sunday and Monday from 9 to 2 a.m.
RACING WHIT MONDAY.
GARAGE FREE TO HOTEL VISITORS. 'PHONE No. 7. TELS. "GRAND, TRAMORE."

HOTELS AND HEALTH RESORTS.

GRAND HOTEL, MALAHIDE.
COMBINED RAIL AND HOTEL COUPONS BY GREAT NORTHERN RAILWAY.

From	2 Day.	3 Day.	Weekly.
Dublin	26/9	38/9	84/- (daily travelling)
Drogheda	29/9	41/6	88/9
Dundalk	34/-	46/-	93/-
Belfast	45/9	57/9	104/9

ROYAL MARINE HOTEL, DUN LAOGHAIRE (KINGSTOWN).
(Facing Dublin Bay). Co. Dublin.
THE LEADING FAMILY HOTEL.
Standing in its own ground of 5 acres, opposite Mail Boat Pier and Rail Station.
Four Golf Links near. Free Garage.
Wire—"Comfort." 'Phone 180 (3 lines).

ROSS'S HOTEL, LTD., DUN LAOGHAIRE (KINGSTOWN).
NOW BOOKING FOR SPRING SHOW AND WHITSUNTIDE.
EXCELLENT TABLE. MODERATE TERMS.
Under personal supervision of MRS. COLDWELL, Managing Director.
'Phone—295 and 196.
Telegrams—Ross's Hotel, Dun Laoghaire.

DUN LAOGHAIRE (KINGSTOWN) PIER HOTEL.
Beautifully situated, facing Pier.
'Phone—Kingstown, 113.

'Phone—77. AVENUE HOTEL 'Phone—77.
DUN LAOGHAIRE (Kingstown).
COMFORTABLE MODERN HOTEL.
All Meals Open to NON-RESIDENTS.
Central Heating. Electric Light. Moderate Tariff.

GOLF HOTEL, GREYSTONES.
Re-opening May 19th, under new ownership and management. Modernised and re-decorated. Enlarged garage. Moderate tariff. Apply Mrs. DICKINSON.

CLYDAGH HOTEL, GREYSTONES, CO. WICKLOW—Now Booking for Whit and Summer Season. Illustrated Booklet and Tariff on application to the Manageress.

ST. ANN'S HILL HYDRO, BLARNEY.
FOR HEALTH AND PLEASURE.
HIGH STANDARD OF COMFORT.
The Baths, under Medical supervision, are a special feature, and include Electric, Radiant Heat, Bergonie Chair, Ultra Violet Rays, Nauheim, Douches, Sprays, Packs, Massage.
Course for Motor Tours. Golf (18 holes) Course. Moderate Tariff. Combined Coupons from Kingsbridge Station, etc. Rail Journey 4½ hours. Write for new illustrated Prospectus.

BOARDING AND HOTELS.

AT Ray's, 19 Fitzwilliam place—High class Board Residence; moderate. 'Phone 61295. T
AT Magnair Hotel, 30 Lower Baggot street, Dublin—Excellent cuisine; every comfort. 8 T
AT Pavilion House, 5 Gresham terrace, Kingstown—High Class Board Residence. Winter terms. Telephone 171. 25 O
AT the Swiss Private Hotel, 54 Fitzwilliam square, Dublin. Select place. English and French kitchen. Restaurant open to non-residents. Telephone 61055. T
BARMOUTH—Min-y-Mor, 1st Pte. Hotel—Ballroom, band, Full Board, 9/- daily, inc. ... 78 12
BELFAST—Select Private Hotel, 43 Botanic avenue, visitors can have excellent accommodation; personal supervision; moderate tariff.—'Phone 5097, "Linden." 23 O
DUBLIN—Wellington Hotel, 89 Harcourt street—Very comfortable Rooms and Beds, excellent cooking; central; highly recommended; terms moderate. 25 X
DUBLIN—Fitzwilliam Hotel, 11 Upper Fitzwilliam street; highly recommended; comfortable; moderate; central. T
DONEGAL Highlands—Port-na-Blagh Hotel, Dunfanaghy; golf, fishing, bathing, tennis; fully licensed; excellent cuisine.—Proprietor. 18 X
GREYSTONES—Broomar Private Hotel; overlooking sea; comfortable and homely. Apply Mrs. Gorman; 'Phone 70. 25 O
HOLYHEAD—Glan-y-Mor, Private Hotel, front Bath street; Board Residence; Bedroom and Breakfast, 6/6. Station six minutes' walk. 24 X
KINGSTOWN, sea front—Select Board Residence.—Mrs. Byrne, 9 Windsor terrace. 27 F
LANDUDNO—Myers's Boarding Hotel, Family and Commercial; one minute Centre. From—Sixty rooms, small t

Motor Matters, Lorries, Cycles, &c.

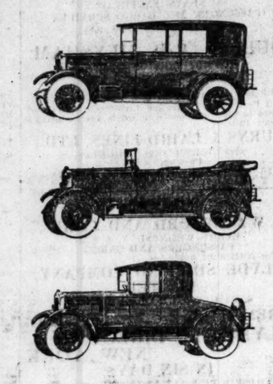
There are so many things happening in the world to-day that one cannot possibly keep pace with them unless one has a motor of some description, and the best description you can give yours is MORRIS of Cowley fame.

Sole Agents: G. A. BRITTAIN, LTD.
Showrooms: 4/15 LINCOLN PLACE
Service Depot: HATCH STREET
Twelve Months' Full Insurance.
FROM £197 PLUS FREIGHT

28

Hillman "14"

From £360



Gains a little each day in popularity.

Hillman owners are the best missionaries.

They take such a pardonable pride in their car that others want to know all about it, and next thing they know they are landed at the

AGENTS:

BUCKLEYS MOTORS, Ltd
34 Lower Abbey Street,
DUBLIN

Take the hint.

Armstrong Siddeley Cars

are selling as fast as we can get them.

14 h.p. models from £385.
18 h.p. models from £520.

J. J. Reddy, Distributor.

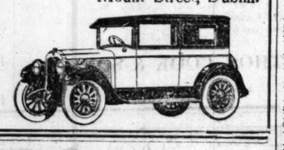
Express Auto Co.
52 Dawson Street, Dublin.

THE Oldsmobile "SIX" COACH

At £280 plus freight

is the absolute limit in 'closed' value. Come and see this Dark Blue Model. You'll certainly say it's 'some' car.

Distributors: R. W. **ARCHER** & Co., 65 Lower Mount Street, Dublin.



Wolseley

"The Best Small Car on the Road."

Fitted with four doors, splendidly finished and very fully equipped

BACKED by twenty-five years' experience of high-grade car production, the Wolseley 11/22 H.P. leads the world in the small car class. / Built up to the same high standards as the big, expensive models, it is a joy to possess and a delight to drive.

Price £295 Delivered Free Dublin.

Grafton Motor Co.
43 Grafton Street, DUBLIN.
Phone 3690 Dublin.

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Every succeeding word 1d. Penny.
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TRADE AND "MATRIMONIAL" ADVERTISEMENTS IN THESE COLUMNS 1/- PER LINE.

SITUATIONS VACANT

ORIGINAL Testimonials should not be enclosed with replies to advertisements.

24/11/'25.

IRISH TIMES, LTD.,
WESTMORELAND STREET, DUBLIN.
Telephone Nos. 5036—5037.

BRANCH OFFICES:
RATHMINES—Castlewood Avenue,
Telephone—Rathmines 951
BELFAST—139 Royal Avenue ..... Phone 1787
CORK—33 Marlboro' Street ..... Phone 1064
LONDON—89 Fleet Street, E.C 4 ..... Central 4350
MANCHESTER—24 Market Place ..... Phone 3504
GLASGOW—54 Gordon Street ..... Central 54

LOST AND FOUND.

LOST about 29th March in Dublin City, an Airedale bitch, very tan, long unplucked hair, under years of age, with delicated snout, dog to old fracture. Reward given for information leading to recovery Address "Z 449, Doc." this office. 24 D

LOST, Strayed, on Sunday, 17th, a White Female Fuppy Fox Terrier, black ears, brown face. Reward—Skerries, 3, Kill avenue, Glenageary. 24 D

LOST, Lady's Brown Macintosh, with white hair stripe, Equickerry road, on Saturday, 24th April. Reward—1217, this office. 24 D

LOST, Red Setter Bitch, vicinity Grafton street. Reward—1735, this office. 24 D

LOST, between Westmoreland street and Blessington street, Carnbard Box containing nine lib magnetive. Reward 10/- on recovery by Lafayette, 52 Westmoreland street. 24 D

LOST, Sunday night, between Greystones and Tinahely, Fawn Skin of the Downs shall Fur; reward.—G 1721, this office. 24 D

LOST—Left in mail train at Kingstown Pier on Friday morning, 16th inst., Lady's Silk Case; reward offered.—G 1796, this office. 24 D

LOST, between Lambert O'Brien's and Woolworth's, Grafton street, Leather Pocket Book. Finder, please return Mrs. Trench, Clondalkin. 24 D

STRAYED off the Land of Kilreor, St. Margaret's, Co. Dublin, three Bullocks with 9/9 cut on left hip. Reward for information will be given by the Herd, Kilreekle; or John F. Cuffe, Ltd., 31 Mabbot street, Dublin. 26 C

SITUATIONS VACANT

A PROTESTANT Housekeeper Help Wanted, competent and experienced in dairy, poultry, cooking; £30-£35; copies references and particulars required Address "Z 475, Housekeeper," this office. 25 D

CLERK, well educated and with experience, age 24/30, for large Commercial Office. State age, salary required, etc., G 1584, this office.

DRESSMAKING—Experienced Coat Makers and Bodice Makers Wanted at once.—W. Holmes, Dublin, Ltd., George's street. 27 D

SITUATIONS CONTINUED.

CHURCH OF IRELAND YOUNG MEN'S SOCIETY (BELFAST).

The Committee require from 1st August the services of a GENERAL SECRETARY to organise and control the work of the Society.

Experience of work among young men would be a desirable qualification.

Applications in writing, enclosing copies of testimonials, with full particulars of training and experience to date, stating age, also salary expected, to be lodged before May 6th with

THE HON. SECRETARIES, 10 Donegall square, East, Belfast.

A general statement of the duties will be furnished to intending applicants who may write for it.

MODERN LANGUAGE TEACHER required from 1st September next. Preference given to Graduate with experience. Northern Government scale. Applications, with references, to be sent before 17th May, to the

SECRETARY,
PORTADOWN COLLEGE, PORTADOWN. 25 F

DRESSMAKERS—Wanted immediately, Bodice Hands, Coat Hands, Skirt hands; must be thoroughly experienced in first class work; live in or out if preferred; permanency for right applicants; Applicants please state full experience, and which branch, to Emmet Dalton, Son, Westmoreland street, Harrogate, Yorkshire, England. 24 D

DRESS Department—Wanted, pushing Saleswoman, take charge; good address and manner; Protestant; state salary (indoor), send copies references, Salesman," this office. 27 F

EXPERIENCED and well recommended Children's Dressmaker. References to Mrs Hanbury, Mullamore. 27 F

GIRL, Apprentice Wanted, Protestant indoor, General Drapery; Midlands. Apply terms. Address "Z 316, Girl," this office. 8 22

GIRL Wanted, six months office training first; Shorthand essential.—G 1553, this office. 24 D

GENTS Outfitting Department—Wanted, smart young Man, take charge; Protestant; good appearance; to go on town State salary indoor), send copies references, "Z 508 Man," this office. 24 D

HAIRDRESSING Ladies—Wanted, Lady Assistant. G 1574, this office. 25 D

HELPS for Kitchen-work—Housewives should see the Special Feature in the "Weekly Irish Times" today. At all Newsagents, price twopence. 27 F

IRONING-GREY Assistant to House Furnishing and Builder's Departments of Dublin Firm; good opening for suitable man. Apply, by letter, giving particulars, experience, age, salary, copies references, etc.—G 1442, this office. 23 C

JUNIOR Assistant Wanted, Grocery and Provisions, for first class House. Address "Z 497, Assistant," this office. 26 D

LADY Assistant, with knowledge of China and Glass Traderess, Wanted. Apply with copies testimonials, salary expected, to G 1658, this office. 26 E

LETTERPRESS Machineman required; experienced in good class work; permanent position for competent applicant. Apply, giving particulars, to G 1685, this office. 26 E

LONG-RANGE Two Valve Set—Wireless Amateurs should see the simple instructions and diagram in the Wireless Page of the "Weekly Irish Times" to-day. At all Newsagents, price twopence. 27 F

MALE Shorthand Typist Wanted, 15-18 years, reported, G 1688, this office. 26 E

NORTH Circular road—Advertisements for this Paper received by Mr. Lonergan, Newsagent and Confectioner, Olde Toll House, Phoenix Park Gate, North Circular road.

REQUIRED immediately, a premium Apprentice, well educated, respectable Boy for Auto Electrical Trade; for £100; three years.—G 1561, this office. 24 F

MOTOR CARS.

ANY make of Car supplied for cash or instalments.—Wood's, Westland Row. T

ACLYNO 11 h.p. Car fleets more than all the rest of the average motorists. See our stock from £197.—Lincoln and Nolan, Ltd., 57 and 58 Lower Baggot street. Distributors for Irish Free State. T

9/20 H.P. ROVER super 4-str., £274 10/0. Duty and Carriage Paid. Agents: W. G. WILKINSON, LTD. Rover House, LORD EDWARD STREET, DUBLIN. T

TRIUMPH AND PEUGEOT CARS Spares and Service. Andrew J. Doyle, 51 Sth. King St., DUBLIN. T

SUNBEAM AND ANSALDO CARS Catalogues on application to F. J. ROGERS, 42/5 South King street, Dublin. T

AT BURNEY BROS., 67 PEARSE ST. (200 yds. past Westland Row), The Remarkable RHODE CAR. Winner of Coupons and Victory Cups for Reliability. Prices from £270. Cash or Instalments. 23 X

BURNEY BROS., 67 PEARSE ST., 200 yds. past Westland Row. WE SELL, Any Make of Car. WE REPAIR of Car. We have over 20 years' experience of Motors, and are in a position to give advice on anything pertaining to Motors. 23 E

MATHIS CARS.

NEW REDUCED PRICES

12/30	H.P. SALOON	£345
12/30	H.P. 5-SEATER	£290
10	H.P. SALOON	£235
10	H.P. 4-SEATER	£225
10	H.P. 2-SEATER	£170

Carriage £10 extra.

DUBLIN AGENT—
J. J. KEATING,
32-33 LOWER ABBEY STREET.

CLYNO CARS.
2 Seater 11 h.p. £197
4 Seater 11 h.p. £221
Saloon 11 h.p. £310
Agents:
W. R. CARLYLE AND SON, LTD.,
20 Kildare Street.

GET YOUR CAR PAINTED NOW.
BODY-WORK AND TRIMMING.
CITY WHEEL AND CARRIAGE WORKS, LTD.,
10 PEARSE STREET,
DUBLIN 14 X

ALL makes of Motor Cars Repainted; expert finish; lowest prices. Write Kevanagh, 32 Wentworth place, Dublin 25 C

A SUNBEAM 14-40 Tourer, 1925 model, in new condition; Hartford shock absorbers, two spare wheels, etc. Seen, with Sunbeam Distributor, T. J. Rogers, 42-5 South King street (next Gaiety Theatre, Dublin. 26 E

ANGUS Sanderson Five Seater Car, exceptionally good condition throughout, completely equipped in every respect, entirely owner driven, taxed to June, recently overhauled.—G. A. Brittain, Ltd., 4-15 Lincoln place. 27 F

AUSTIN Harley Coupe, All Weather, 20 horse; suit professional gentleman; Car unused two years; condition as new and perfect in every detail; beautifully finished; new battery, starting, lighting, and tyres; price £175; seen appointment, to-morrow or later.—Julian, rear 17 Upper Leeson street, Dublin. 27 D

ARMSTRONG Siddeley Car for Sale; perfect order; a bargain.—1741, Irish Times Branch Office, Bagot street Bridge.

ARMSTRONG Siddeley 18 h.p. 4 door Saloon, late model, in new condition, subject to any examination; no reasonable offer refused. Seen any time after 4.30, rear 74 Merrion square. 27 F

CITROEN 11.4 1924 4 Seater. Seen Wade, 71 Lower Camden street. 26 E

CLEMENT Bayard Four Seater Touring Car, rated 12 h.p., for Sale; perfect running order and good condition; price £60. Seen at Automobile Garage, Lemon street, off Grafton street. 27 D

CHEVROLET Tourer, engine lately overhauled, tyres, hood, and side curtains good; £45.—G 1707, this office. 27 F

CITROEN 11.4 1924 4 Seater. Seen Wade, 71 Lower Camden street. 26 F

CIVIC Guards, Teachers, Monitresses can have any make of Motor Car, Motor Cycle or Push Bicycle. Suitable easy payments. Strictly private.—M. and J. Dawson, Maynooth. 27 F

DE Dion 13-14 h.p. 2-3 Seater, with dicker, electric light, horn and self starter, equipped with two sets of wheels, balloon and high pressure tyres, all new; any expert examination.—The Garage, Church avenue, Upper Rathmines 23 C

DODGE Touring, rear windscreen, side curtains, opening with doors, 6 tyres, starting, lighting; tax paid end year; any trial; £100.—G 1641, this office. 26 E

DODGE Five Seater for Sale, in good running order, to be sold cheap. Seen Island Bridge Motor Garage. 27 F

DAIMLER Open Touring Car for Sale; excellent condition, electric light, tyres almost new; price £35. Reply W. H. Lamb, Naisetra, Tuchlcore. 13 X

FOR Sale, Rhode Saloon, in perfect condition; owner driven; mileage only 3,700; price £390 or nearest offer. Apply F. Beattie, 25 Grosvenor road, Rathmines. 24 D

FIVE Seater Private Chevrolet Car for Sale; owner driven; perfect order; £60. Address "Z 446, Motor," this office. 24 D

FOR Sale, in perfect condition, 30 h.p. Armstrong Siddeley Limousine.—G 1176, this office. 24 D

FOR Sale, Paige Jewett 1923 Saloon de Luxe, perfect running order, tax 31st December, spring bumpers and cheyer rims fitted, £350; Hillman Two Seater, 1924, perfect order, tax 31st December, £250. Apply Sullivan-wood Motor Co., Oakley road, Ranelagh. 26 E

FOR Sale, Talbot Landaulette Car, in perfect condition; electric lighting and self starter. Address "Z 541, Car," this office. 27 X

G.W.K. 1926 11 h.p. Chummy Model, never used unregistered, owner going abroad, will sell £25 under list price.—Coyle, 20 Kildare street. 27 F

HOODS Recovered; All-weather Draught-proof Side Screens.—F. O'Brien, 32 Merrion square (rear). T

HUPMOBILE, 1925, 4 cylinder model; excellent condition throughout; tyres, etc., as new; small mileage; £280; insured. Seen 40 Dawson street. 23 C

HUMBER 5 Seater, 1919, good condition; rigid curtains, new hood, 6 wheels; £120; any trial. Address "Z 424, Humber," this office. 23 C

HUPMOBILE Touring Car, guaranteed perfect self starter; £100.—G 1646, this office. 26 C

LADY wants Lessons Motor Driving and Running Repairs.—G 1476, this office. 23 C

MORRIS Oxford Touring Car, electric light, self starter, splendid condition, sacrifice £90.—65 Lower Leeson street. 23 C

MORRIS Cowley 11/25 two seater, as new, upperance and mechanically; bargain.—Cullen, 5 Brighton avenue, Howth road, Clontarf. 24 D

MORRIS Cowley Two Seater, 1924 Model, for Sale; in perfect running order; £95. Apply White, King street, Ballina.

MAXWELL Car for Sale, in perfect order; newly overhauled; wants tyres; cheap. Address "Z 520, Car," this office. 27 F

MORRIS Oxford Four Seater, splendid condition, taxed to end March, Nolan's, Lower Baggot street.

OPEN Touring Car for Hire. Driving Lessons by expert.—G 1647, this office. 26 C

OVERLAND 1923 Model, Five Seater, English body, all weather curtains, in perfect order, £85 or nearest offer.—James McGauran, Annamoe (Tarsie, Dublin.

OVERLAND De Luxe, late 1924, condition as new, only £150 any trial given. Can be seen at Armstrong's, Parliament street, Dublin. 27 F

R.C.B. 5 Seater Touring Car, C.A.V. lighting, Rex running order, £90 or nearest offer 21 C McAllister, Malahide.

ROVER Car for Sale; 5 seater; in first class condition; price £50. Apply 20 Temple lane. 26 E

ROVER 8 for Sale, good running order; £55. Seen 2 Strandville, Hollybrook road, Clontarf, after 6 p.m. 27 F

ROVER 12 h.p. 2/3 Seater and Dicker, electric lighting and starter, fully equipped, thoroughly overhauled and guaranteed.—Burgess, Suffolk street, for examination and trial.—W. G. Wilkinson, Ltd., Rover Depot, Lord Edward street. 27 F

SWIFT Chummy Model, tax £8, 43 miles to gallon, any examination; also Talbot 15-20 h.p. Landaulette, in perfect order, cheap to prompt purchaser.—The Garage, Church avenue, Upper Rathmines 23 C

SWIFT Two Seater, in nice order, all tyres good, £90 Clarke Mcllvenna, Aungier street.

SWIFT Saloon, late 1923, excellent condition, fast and reliable, lamp, spares, etc.; £255. Address "Z 521, Norton," this office. 27 F

P AND M, 3½ h.p. (1920), with Milford sidecar and windscreen; perfect condition; sell cheap.—G 1727, this office.

RALEIGH h.p. late 1924 Combination, sidecar and handlebar, windscreens, fully equipped, perfect condition, bargain, £55.—Gibson's Garage, Mark's lane, Pearse street.

ROYAL Enfield 2¾, perfect, 1925; best offer £20.—O'Reilly, 63 Mespil road.

RALEIGH 2¾, taxed and insured, all on, spares; (like new; £35.—G 1220, this office. 26 E

TRIUMPH Motor Cycles cash or easy payments, from £15 15/- deposit and £3 19/- monthly, from Sub-Agent, Kelly, Bachelor's Walk. 26 D

VELOCETTE, 2½ h.p. late 1924 model, carefully used, appearance as new; Terry saddle, lamp, and other accessories; £58; must sell.—G 1722, this office. 27 D

8 H.P. Campion Combination; tax paid; small mileage; any trial; offers.—C. Horgan, Castleknock. 27 F

1924 NEW Imperial Jap 3 h.p. Combination, perfect; reasonable.—7 Ignatius road, Drumcondra. 23 C

1924 2¾ Sports A.J.S.; fast machine; little used; excellent condition; Oversize tyre equipped; insured; £55 or nearest offer.—G 1435, this office. 23 C

WANTED

WANTED, two stroke or four stroke Motor Cycle, about 2½ h.p.; must be cheap.—G 1799, this office. 27 D

LORRIES, VANS, MOTOR AND STEAM HAULAGE.

COMMER Cars can now be obtained on the Hire Purchase System. Apply Collier, Main street, Bray, Co. Wicklow.

CHAR-A-BANC (Napier) to carry 20 persons; in good order, newly painted, immediate delivery; price £275, Dublin. Inspection invited. Address "Z 70, Char-a-banc," this office. 13 X

FORD Van for Sale, good order, cheap.—Phone 53, Rathfarnham 25 D

FOR Disposal, 1919 Five Ton Karrier Lorry, in excellent condition; tax paid to 31st December. What offers?—Duthie, Largo, Ath. 27 F

LIGHT Commercial Chevrolet Van for Sale, little used, perfect condition, cheap.—Lincoln and Nolan, Lower Baggot street. 27 F

ACCESSORIES, TYRES, ETC.

ESSEX SPARE PARTS.
I hold a comprehensive stock of above including Mud-Guards, Springs, etc., and can give immediate service.
Prices on application.
P. J. TRACY,
18 STEPHEN'S GREEN.
Phone, 61983.

WANTED

WANTED, Cylinder for 1913-14 Triumph 3½ Motor Cycle.—G 1749, this office.

BICYCLES.

A1—DO you want a Bike, new or secondhand Our premises are exclusively devoted to the sale and repair of Cycles. We guarantee satisfaction Please call and see our stock. No compulsion to buy. Terms arranged to suit purchasers.—Wm. Bros., Ltd., Lemon street, off Grafton street, Dublin. T

BUY your trusty Triumph Bicycle from the Company's Service Depot, from £6 19/6, or on easy payments, 12/5 monthly.—Triumph Company, 12 Saint Andrew street, Dublin.

DOVE Walk-Ride a celebrated Swift; prices from £25 19s. 6d. cash, or, by easy terms, £1 1s. Od. Deposit and 9/1 monthly; sent carriage paid to any railway station in Ireland. Write for lists to Stevens' Cycle Depot, 8 Aston's quay, Dublin.

FAMOUS Triumph Cycles—The bicycle that looks well and wears well; prices from £6 19s. 6d. cash or 12/6 deposit and 12/5 monthly; sent carriage paid to nearest railway station; free insurance policy given with each machine, covering theft, accident, etc. Write for catalogue to Stevens' Cycle Depot, 8 Aston's quay, Dublin.

JUVENILE Cycles, from £5 10/0 to £6 15/0; cash or deferred.—Dunn, Suffolk street. 27 F

LADY'S new Golden Sunbeam, three speed, only ridden a few times, £14 or nearest.—G 1786, this office.

PREMIER Cycles—See the Model De Luxe, three speed, oil bath case and B90 saddle, £10 10/.—Sole Agent, J. J. Kelly, Bachelor's Walk, Dublin. 26 20

RALEIGHS, Humbers, Swifts—Deposit from 13/2, instalments 9/1; wonderful cash bargains.—Price Brothers, Chatham street. 27 F

TRIUMPH Cycles by easy payments, from £6 19.6 cash, or 12/6 deposit and 12/5 monthly.—D. J. Kelly, 27 Bachelor's Walk, Dublin.

TWO Secondhand Raleigh Ladies' Cycles, three speed; Gent's Cycles; from £2 10/-; also several Carrier Cycles.—Dixon, Aston's quay. 27 F

CHAUFFEURS MECHANICS.

DISENGAGED.

CHAUFFEUR, Handy Man, aged 19 years. Apply Sir Val. Grace, Bart., Monkstown. 26 E

DRIVER Mechanic, 12 years' experience, seeks employment; any make of car or lorry, private or commercial; help in garden if good references. Address "Z 511, Mechanic," this office. 27 D

GROOM Chauffeur, single, seeks position; thoroughly undergrands Lotse; careful driver, all cars; highly recommended.—G 1768, this office.

SITUATIONS CONTINUED

SMART respectable Boy as Tailor's Messenger; chance to learn trade; 10/; weekly.—G 1753, this office.

STRONG country Girl required as Useful or General Help; must cook general kept; domestic knowledge all household duties; ex-betweenmaid might suit; wages £24 £30, according experience.—Mrs Cane, Alen's Grove, Celbridge. 25 C

START a Business in Drapery, etc., from £1 upwards. Special attention to Ladies with little capital. Furnishing Write for advice and list.—B. Levine, Dept. G, 143 Hounsditch, London, E.C. 1.

THREE Saxophonists required at once for Dance Band. State age and experience, G 1542, this office.

TYPIST Employment Bureau—Get registered.—Norman, Typewriter Works, 26 Lower Ormond quay. 27 F

"THE Two Mrs. Carrs" is running Serial story of a rich heiress, her needy cousin, and a moneygrubbing suitor's mistake of identity, begins in the "Weekly Irish Times" to-day. Price twopence, at all Newsagents.

WANTED, young Lady, Milliner and Saleswoman, Must be experienced. Protestant. Address, giving experience, references, salary (outdoor), "Z 437, Lady," this office. 24 D

WANTED, two Lady Helps (relatives preferred), boarding house, Colwyn Bay; no cooking—357, Widow's Office.

WANTED, Junior Clerk by Sand Company, County Dublin; state age, wage, and experience.—G 1650, this office. 26 D

WELL educated Girl, with knowledge typewriting, bookkeeping, to train as Electrical Engineer's Secretary and Assistant.—G 1611, this office. 24 D

WANTED, a capable young Lady to take charge of Poultry Farm (small) in Leinster. Address, with copies of testimonials, age and salary (indoor), "Z 506, Lady," this office. 26 C

WANTED in provincial town, South of Ireland, Lady Cutter, can also cut for Donegal district; state terms, and how often.—G 1685, this office. 26 C

WANTED, a thoroughly competent Milliner. Apply Rooney and Wilson, 44 Henry street.

WANTED for a Business House in city, middleaged Housekeeper; must be well recommended; good home for suitable person. Apply G 1797, this office. 27 F

WANTED, Lady Companion Help; no salary; one lady, very light duties; good time off; suit middle-aged lady; resides town, Co. Down. Address "Z 537, Lady," this office.

WANTED, Lady Help, Protestant, 35-40, assist housework, cooking, gardening; servant kept; small salary; Co. Louth. Address "Z 543, Help," this office.

WANTED, Lady Apprentice (Protestant) to Grocery Business (country); knowledge of bookkeeping essential; one leaving school preferred. Apply, own handwriting, to "Z 528, Lady," this office. 27 D

WANTED, Married Man to take Charge of Stores and used for upkeep of farm Carrying Company; must be capable of taking charge of men, energetic and of exceptional character; free house, state age, and send copies testimonials.—G 1817, this office. 28 E

CHAUFFEURS CONTINUED

DISENGAGED.

LADY personally recommends Chauffeur Groom (married), clerical; Dublin; 4 years' experience. Address "Z 552, Mechanic," this office. 27 D

MOTOR Mechanic or Chauffeur, first class driver, 16 years' experience; excellent references. Address "Z 554, Mechanic," this office. 27 D

WHY waste money advertising for a Motor Driver when a postcard to the Board of Ireland School of Motoring, Clonmel, will put you in touch with the right man at once?

WANTED

WANTED, light modern Two Seater Car, in perfect condition. Address "Z 507, Motor," this office. 26 E

WANTED, 10 h.p. late model 2/3 Seater. Particulars and price, G 1745, this office.

WANTED, Model 4 Overland (out of order not objected to), also Ford.—G 1816, this office.

GARAGE ACCOMMODATION

EXCELLENT Private Garage to Let; sole use pit, water.—24 Westland row 24 D

LARGE Garage to Let, hold eight cars; also living accommodation attached.—G 1410, this office. 25 C

TENANT'S Interest in Garage Premises, Cross street, Skerries, for Sale. Accommodation for approximately 20 cars. Inspection invited. Particulars from Wm. Smyth and Son, Solicitors, 29 Lower Gardiner street, Dublin. 23 C

WANTED, Garage, vicinity Palmerston road.—W. G 1735, this office.

MOTOR CYCLES

A1—COME and inspect our selection of the most renowned 1926 Models in stock, ready to ride away, including Sunbeam, P and M., New Imperial, Diamond, etc. Seen at our Showrooms, Wayte Bros., Ltd., Lemon street, off Grafton street, Dublin. T

B.S.A. from £44 10/-; any part sent by return post.—Woods', Westland Row T

ADVANCES on Motor Bikes, Cars, Jewels.—Gorman, Pawnbroker, Winetavern street opposite Four Courts; new garage. T

AT BURNEY BROS., 67 PEARSE ST. DUBLIN (200 yds. past Westland Row). ENFIELD MOTOR CYCLES. With Cush Drive, which makes very sweet running with low costs. 120 miles per gallon. Prices from £39 10/-. Cash or Instalments. 23 X

BUY your trusty Triumph Motor Cycle from the Company's service Depot. 4.94 h.p. Models from £52 cash, or on easy payments, £5 19/- monthly.—Triumph Company, 12 Saint Andrew street, Dublin. 26 23

CIVIC Guards, 18 months' service, can have Triumph Bicycles or Motor Bicycles on Easy Payment System; own security.—Triumph Company, 12 Saint Andrew street, Dublin. 24 D

JACK Healy, of Cork, A.J.S., Velocette Specialist. Post-Budget prices guaranteed. Immediate delivery. 28 26

MOTOR Cycles, Triumphs, Enfields, and all the Leading Makes can be supplied on Easy Payment System from M. and J. Dawson, Maynooth. 27 F

NORTON Motor Cycles—Call and inspect 1926 Models.—J. J. Kelly, 27 Bachelor's Walk, Dublin. 26 20

NORTON, 490 c.c. model, 16 h., 1925; carefully used (one owner), mechanically perfect, exceptionally good appearance; Terry saddle, P. and H., lamp and horn, steering damper; £45.—G 1393, this office. 23 C

NORTON Big 4 Combination, perfect running order, Lucas lamp, all on, cheap.—Rev. Lewis, Cressegail, Dundrum.

NORTON, 16 h., late 1923, excellent condition, fast and reliable, lamp, spares, etc.; £255. Address "Z 521, Norton," this office. 27 F

P AND M, 3½ h.p. (1920), with Milford sidecar and windscreen; perfect condition; sell cheap.—G 1727, this office.

RALEIGH h.p. late 1924 Combination, sidecar and handlebar, windscreens, fully equipped, perfect condition, bargain, £55.—Gibson's Garage, Mark's lane, Pearse street.

ROYAL Enfield 2¾, perfect, 1925; best offer £20.—O'Reilly, 63 Mespil road.

RALEIGH 2¾, taxed and insured, all on, spares; (like new; £35.—G 1220, this office. 26 E

TRIUMPH Motor Cycles cash or easy payments, from £15 15/- deposit and £3 19/- monthly, from Sub-Agent, Kelly, Bachelor's Walk. 26 D

VELOCETTE, 2½ h.p. late 1924 model, carefully used, appearance as new; Terry saddle, lamp, and other accessories; £58; must sell.—G 1722, this office. 27 D

8 H.P. Campion Combination; tax paid; small mileage; any trial; offers.—C. Horgan, Castleknock. 27 F

1924 NEW Imperial Jap 3 h.p. Combination, perfect; reasonable.—7 Ignatius road, Drumcondra. 23 C

1924 2¾ Sports A.J.S.; fast machine; little used; excellent condition; Oversize tyre equipped; insured; £55 or nearest offer.—G 1435, this office. 23 C

WANTED

WANTED, two stroke or four stroke Motor Cycle, about 2½ h.p.; must be cheap.—G 1799, this office. 27 D

LORRIES, VANS, MOTOR AND STEAM HAULAGE.

COMMER Cars can now be obtained on the Hire Purchase System. Apply Collier, Main street, Bray, Co. Wicklow.

CHAR-A-BANC (Napier) to carry 20 persons; in good order, newly painted, immediate delivery; price £275, Dublin. Inspection invited. Address "Z 70, Char-a-banc," this office. 13 X

FORD Van for Sale, good order, cheap.—Phone 53, Rathfarnham 25 D

FOR Disposal, 1919 Five Ton Karrier Lorry, in excellent condition; tax paid to 31st December. What offers?—Duthie, Largo, Ath. 27 F

LIGHT Commercial Chevrolet Van for Sale, little used, perfect condition, cheap.—Lincoln and Nolan, Lower Baggot street. 27 F

ACCESSORIES, TYRES, ETC.

ESSEX SPARE PARTS.
I hold a comprehensive stock of above including Mud-Guards, Springs, etc., and can give immediate service.
Prices on application.
P. J. TRACY,
18 STEPHEN'S GREEN.
Phone, 61983.

WANTED

WANTED, Cylinder for 1913-14 Triumph 3½ Motor Cycle.—G 1749, this office.

BICYCLES.

A1—DO you want a Bike, new or secondhand Our premises are exclusively devoted to the sale and repair of Cycles. We guarantee satisfaction Please call and see our stock. No compulsion to buy. Terms arranged to suit purchasers.—Wayte Bros., Ltd., Lemon street, off Grafton street, Dublin. T

BUY your trusty Triumph Bicycle from the Company's service Depot, from £6 19/6, or on easy payments, 12/5 monthly.—Triumph Company, 12 Saint Andrew street, Dublin.

DOVE Walk-Ride a celebrated Swift; prices from £25 19s. 6d. cash, or, by easy terms, £1 1s. Od. Deposit and 9/1 monthly; sent carriage paid to any railway station in Ireland. Write for lists to Stevens' Cycle Depot, 8 Aston's quay, Dublin.

FAMOUS Triumph Cycles—The bicycle that looks well and wears well; prices from £6 19s. 6d. cash or 12/6 deposit and 12/5 monthly; sent carriage paid to nearest railway station; free insurance policy given with each machine, covering theft, accident, etc. Write for catalogue to Stevens' Cycle Depot, 8 Aston's quay, Dublin.

JUVENILE Cycles, from £5 10/0 to £6 15/0; cash or deferred.—Dunn, Suffolk street. 27 F

LADY'S new Golden Sunbeam, three speed, only ridden a few times, £14 or nearest.—G 1786, this office.

PREMIER Cycles—See the Model De Luxe, three speed, oil bath case and B90 saddle, £10 10/.—Sole Agent, J. J. Kelly, Bachelor's Walk, Dublin. 26 20

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AGENCIES AND SITUATIONS WANTED.

YOUNG Man, good business experience, wishes to Represent first class House as Traveller, etc.; could invest £300 working security.—G 1558, this office.

LEGAL APPOINTMENTS

LAW Assistant, experienced in Common Law, Bankruptcy and all Court work, wishes to make a change; high and first class testimonials; a good standing; moderate salary.—G 1358, this office. 24 D

LAW Clerk—Smart experienced Junior open to engagement; shorthand and typewriting; salary moderate. Address "Z 436, Clerk," this office. 23 C

OLD established Solicitor's Practice in large Midland town for Sale. Purchase price can be paid by instalments if desired. Address "Z 523, Practice," this office. 28 E

REPRESENTATIVES WANTED.

INSURANCE.

REQUIRED by leading Irish Company Fire and Accident, Inspector for Limerick and District. Must be good organiser and business getter. Apply, stating age, experience, and salary required, to G 1790, this office.

ACCESSORIES for Cycles and Motor Cars—Well Qualified Agent, with good connection, wanted by first class Firm.—G 1484, this office.

BOOT Trade—Gannon Brothers, Dublin, Require the services of a capable Traveller for the Southern Counties. Apply by letter. 27 F

LARGEST Cork Manufacturing Co. in Soaps require Traveller or Agent with connection among Brewers, Beer Bottlers Wine and Spirit Merchants, and Distillers; good opportunity for right man Address "Z 421 Traveller," this office 23 C

SPECIALITY Representatives Wanted for unique campaign in Free State; unusual opportunity for

EMPLOYMENT WANTED.

CATHOLIC young Lady seeks post as Companion or Help to lady living in country.—G 1634, this office. 26 F

COMPETENT Cartmaker and Wheelwright, thoroughly practical Mechanic, Ballinacor, Rathgar. Apply Cartmaker, Ballinacor, Rathgar. 26 C

DRESSMAKER wants Ladies' and Children's Private Renovations; lady's Leaving-card 1747 this office. 26 C

DRESSMAKE, experienced, wants Renovations; well recommended.—1740, Irish Times Branch Office, Baggot street Bridge. 27 F

EXPERIENCED shorthand Typist desires position; highest testimonials.—G 1524, this office. 27 F

EXPERIENCED Bookkeeper, knowledge of shorthand and typewriting, desires position; highest testimonials.—G 1662, this office. 26 F

GENTLEMAN, C. of E., with excellent references, seeks position as Bookkeeper or travel.—G 1547, this office. 24 D

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LADY Shorthand Typist desires position; extensive typewriting experience.—G 1781, this office. 27 F

MILLINERY and Mantles—Young Lady, eight years' experience, desires post; highest references.—R O 685, Irish Times Branch Office, Rathmines. 27 F

SUPERIOR Person, go Lady Help or Companie Attend and; excellent reference.—R O 683, Irish Times Branch Office, Rathmines. 27 F

SHORTHAND Typist and Bookkeeper, twelve months' experience, desires post; highest references; one qualification; state salary. Address "Z 555, Typist," this office.

VERY refined young Lady disengaged; Protestant; Companion or Mother's Help; experienced; references. Address "Z 402, Lady," this office. 26 C

YOUNG Lady, eight years' experience, genuine Ladies' and Children's Outfitting, Hosiery and Fancies; highest references. Address "Z 704, Lady," this office. 26 F

YOUNG gentleman wants work on land; board and lodging only.—Box 1160, Irish Times Branch Office, Cork. 26 F

YOUTH, 20, well recommended, 3 years' experience of Electrical and Wireless Trade, wishes to hear of vacancy.—G 1735, this office. 27 F

MALE SERVANTS WANTED.

BOY Wanted to train under groom; must know how to ride; must send copy references and state age when replying. Address "Z 492, Boy," this office. 26 D

WANTED, General Man, Gardener, handy; married, no family; wife laundress, assist in house when required; cottage and turf free; advanced. Write all particulars, Mrs. Bolton, Lindsey House, Great Meldrey, Enniscorthy. 24 D

WANTED, trustworthy, sober, active Man; single; good milker; early riser; able care dairy cows, do general farm work; state wages (indoor); good references.—G 1562, this office. 25 D

WANTED, a Yardman (Protestant) for gentleman's place near Belfast; small private dairy, with copies of references; stating terms, Box No. 497, Irish Times Branch Office, Belfast.

WANTED for London, married Couple, no children; wife as cook, husband general indoor work; also Gate Lodge, Surrey.—Mrs. Redman, 16 Upper Fitzwilliam street, London. 26 E

STEWARDS AND GARDENERS WANTED.

GARDENER—Wanted, experienced leading Hand for place near Belfast (Protestant); good lodge; state experience, etc. Address "Z 475, Gardener," this office. 25 D

GARDENER Wanted, with wife preferred, Southern Gardener, "this office. 25 X

WANTED, Protestant Working Gardener; wife cook; five indoor. Address "Z 515, Gardener," this office. 27 B

WORKING Steward or Herd Wanted for County Kildare. Apply, stating age, experience, number of family, wages, etc., box Z 512, Steward, this office.

WANTED for Co. Kildare, Foreman (Head Man), chiefly inside; wages 32/- to 34/- per week; cosy and allowances.—G 1787, this office. 27 F

MALE SERVANTS DISENGAGED.

BUTLER, single-handed, Protestant; long discharges.—R O 682, Irish Times Branch Office, Rathmines. 26 F

BUTLER and Valet, Protestant, job or permanent.—1758, Irish Times Branch Office, Baggot street Bridge.

COLONEL Graham can recommend Boy, aged 16, to be trained Under Butler or Chauffeur.—Castle, Ballina.

EXPERIENCED Herd, married; thorough knowledge of all stock; highest references; T.T.; disengaged if required.—G 1615, this office. 26 F

GENERAL Man, plain Gardening or Farm Hand, wishes situation; married; city or suburbs; highly recommended.—G 1608, this office. 26 C

GROOM; understands tires, mares, hunters, break; town, Mullingar.—Graham, Collins' Cross, Ballina. 27 F

GROOM, single, experienced, good horseman, drive motor; highly recommended.—Cusack, Clonsilla. 27 D

RESPECTABLE Protestant Boy, disengaged; seeks job; assist gentleman's place or farmer's; makes himself generally useful; state T.T.; highly recommended. Address "Z 546, Boy," this office.

STEWARDS AND GARDENERS DISENGAGED.

GARDENER (Head Working), in Co. Kildare desires change; thoroughly qualified, all branches; married, R.C.; highest references present and past employers. Address "Z 453, Gardener," this office. 24 D

SITUATION Wanted by Gardener, married, no motor, pony trap, milk, etc.; wife use lodge; highly recommended. Address "Z 471, Gardener," this office. 25 D

DOMESTICS WANTED.

A CLEAN, tidy Girl required, Ranelagh district; morning housework, 8.45 to 1; 10/- weekly; no meals.—G 1619, this office.

AT once—Wanted, Cook, also Parlourmaid, England—Hackett's, 43 Lower O'Connell street.

SEWING MAID; must be good dressmaker; outdoor. State terms, G 1743, this office.

WANTED, Woman to look after Fowl and wash up in Dairy. Address "Z 429, Woman," this office. 25 C

WANTED immediately, temporary Maid (while own is away); must be good housekeeper; lady, country. Full particulars, Mrs. More O'Ferrall, Kilmorna, Monasterevan, Kildare. 26 D

WANTED, respectable Girl for housework and to assist generally in good home; reference essential. 123 Lower Rathmines road, London, E. 5. 26 E

WANTED, experienced Cook and Housemaid; must have Counsel; between-maid kept.—Wilde's Agency, Merrion Gates. 27 F

WANTED, Girl or Woman, one day weekly; must have reference.—G 1744, this office.

WANTED, Girl, 17 years, for housework, washing, mending; must be recommended. Address "Z 509, Girl," this office.

COOKS AND DAIRYMAIDS WANTED.

COOK General, experienced, Wanted immediately; good references; two in family (Irish); 15 miles from London; £40; fires advanced. Write all particulars, Mrs. Bolton, Lindsey House, Great Meldrey, Enniscorthy. 24 D

COOK General Wanted, Kilkiney district, family of four; small washing; send copies, stating wages. Address "Z 502, Cook," this office. 26 E

COOK (very good plain, young, single)wanted, for self early May; superior, well recommended, active; experienced and fond of baking; comfortable home. Hon. Mrs. Millar, Kilkarney Wood, Foxrock. 27 F

EXPERIENCED Cook General, £35; state age; Protestant.—Mrs. Ferguson, Ballyroan, Rathfarnham. 26 F

EXPERIENCED Cook General Wanted immediately, suburbs; two kept.—G 1658, this office. 26 E

GOOD Cook General, £42, separate bedrooms, required by Protestant family for Farmborough, Aldershot; family 6; perlormaid and soldier servant help. Write fully to Mrs. Wood-Paten, Woodcote, Gilmorgan.

GOOD Plain Singlehanded Cook Wanted, family of 3; May; good recommendations essential; small dairy, no milking. Apply, stating wages, Mrs. Evan Lloyd, Ettagh, Breaza S.O., King's County. 27 F

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GENERALS WANTED.

A GOOD General Wanted, family four; good plain cook; must be well recommended.—G 1707 Delworth." Dalkey. 26 E

AN experienced General for Kingstown; good plain cook.—G 1637, this office. 26 C

A STRONG young General required; good cook; Lansdale, Lansdowne terrace, Ballsbridge. 27 D

AN experienced young General Wanted; must be an early riser and a good plain cook; no washing; light dinner; liberal outings; wages £28 £30. Apply after 6 p.m., Mrs. Bailey, Woodleigh, Upper Rathfarnham, Sandford road, Dublin. 26 E

EXPERIENCED General, good cook; no washing or scrubbing. Apply Nicholson, Rosaville, Glenageary terrace, Dunlaoghaire. 26 E

EXPERIENCED General required; must be well recommended; a good cook. Apply 50 Wellington road between 12 and 1, or 6.30 to 9 o'clock. 26 C

EXPERIENCED young General Wanted for Brady, Co. Meath; two in family; must be good cook and highly recommended; state age, wages and send copies of references.—G 1753, this office. 27 D

FIRST class General Wanted for small family, Carrickmines; wages £36, rising.—G 1153, this office.

HOROUGHLY experienced General required; two in family; good references essential.—Miss Beckett, Bonnesy, Greystones. 27 D

WANTED, superior General, two family, Lesson street; good wages.—G 1445, this office. 25 C

WANTED immediately, superior General, good cook, early riser, convenient house; small family; help on daily.—Chalene, Myrtle Lodge, Foxrock. 27 D

WANTED, young country Girl to train General; well recommended.—W 28, Irish Times Branch Office, Dundrum.

YOUNG General (Indoor) Wanted for Dundrum; early riser; plain cooking; small washing; £24. Address "Z 487, General," this office. 26 E

HOUSE AND PARLOURMAID WANTED

GIRL, with good appearance, Wanted to train House Parlourmaid; must have well and late lady's service. Reply, with copy reference and stating age, 491, this office.

HOUSEMAID Wanted at once for Blackrock neighbourhood, near tram, superior household; two in family; good wages. Address, enclosing copies of references, "Z 486, Housemaid," this office. 26 E

WANTED, experienced House Parlourmaid, young; state wages; enclose copies; two in family.—G 1416, this office. 25 C

WANTED, House Parlourmaid, country, Waterford; strong, experienced, trustworthy. Address "Z 463, Parlourmaid," this office. 24 D

WANTED, experienced young Housemaid; Pembroke district; small family. Reply G 1643, this office. 26 C

WANTED, Housemaid to help parlourmaid. Letter only.—Mrs. Wright, Clverton, Dalkey.

NURSES WANTED.

AGENT for NURSES, MAIDS, and ATTENDANTS Miss Dellingham Todd, 3 Grafton street, Dublin. Interviews daily Tel No. 3258

EXPERIENCED Nurse, fond of children, for Kingstown.—G 1656, this office. 26 C

NURSE Lady recommend trustworthy Children's Maid, R.C., needlewoman, some experience essential; boy two, two girls elder; good wages.—Fitzgerald, Ardbrendrum, Co. Dublin. 26 C

RISE Housemaid; two children, State particulars, G 1725, this office. 27 F

CONTINUED ON PAGE 5.

DOMESTICS CONTINUED FROM PAGE 2. KITCHEN, LAUNDRY, ETC, WANTED.

CALENDER Worker required; thoroughly experienced. Also good Washer. Apply, morning, to Royal Hibernian Hotel. 51 S

KITCHENMAID Wanted for gentleman's family under high class cook; exceptional home offered. Write what experience, "Harewood," Rickmansworth, England. 26 C

WANTED at once, experienced Ironer, also Junior Hand, for Laundry in first class hotel in Dublin. Apply, with references, G 1626, this office. 26 C

DOMESTICS DISENGAGED.

A YOUNG Cook and House Parlourmaid, disengaged May 17th. Apply Registry, 30 Dawson street.

FIRST Class Hotel Cook, Cook Generals, parlourmaids, housemaids, Generals.—Miss Mulpeter's, 11 South Anne street. 26 C

LADY recommends Working Housekeeper or Cottage Laundress, R.C. Apply F., Wrekham, Bantry.

LADY recommends respectable Girl for Daily Work.—1655, Irish Times Branch Office, Blackrock.

RESPECTABLE Protestant Woman seeks plain, homely situation with one lady.—R O 678, Irish Times Branch Office, Rathmines. 26 C

RESPECTABLE Woman seeks Morning or Daily Work; good references.—G 1705, this office.

WORKING Housekeeper, good cook and manager, city, suburbs; excellent paper.—G 1709, this office.

YOUNG Servant-maid and Children's Governess disengaged.—G 1714, this office, Baggot street Bridge.

SERVANTS' REGISTRY

HOURS: 10 a.m. to 4 p.m. for Servants. 11 a.m. to 4 p.m. for Ladies. Saturdays, 11 a.m. to 1 p.m.

31 WESTMORELAND STREET, DUBLIN

COOKS AND DAIRYMAIDS DISENGAGED.

AN energetic Cook and House Parlourmaid (Mother and Daughter); excellent cooks, housemaids; go together.—G 1556, this office. 27 D

A FIRST Class Cook disengaged (outdoor); excellent references; city preferred.—G 1706, this office.

COOK General, good cook; suburbs preferred; good papers; recommended.—G 1701, this office.

COOK General; two years present place; disengaged 4th.—1759, Irish Times Branch Office, Baggot street Bridge.

GOOD plain Cook, where parlourmaid kept, gentleman's house; excellent papers; suburbs.—G 1703, this office.

GOOD young Cook General, small family; good reference.—G 1704, this office.

LADY recommends middle-aged Cook General, good plain cook.—G 1715, this office.

TWO Sisters wish situations (together), Cook general, experienced; House Parlourmaid, partly trained; both excellent references.—K. Dowling, Bailey, Stamullen. 26 D

TWO Girl Friends wish situations together, Cook General, House Parlourmaid or Parlourmaid; can be highly recommended; Dublin preferred.—G 1780, this office.

GENERALS DISENGAGED.

A young country Girl wishes to hear of situation as General Servant.—G 1605, this office. 26 C

GOOD general, business house; city preferred; good papers.—G 1712, this office.

GENERAL, trustworthy, settled; small private family; good papers; highly recommended.—G 1619, this office.

GOOD General or Cook. Seen to-day 11-1, 24 Main street, Blackrock.

LADY can recommend good, reliable General, small family; 20 Belgrave road, Rathmines.

LADY highly recommends Maid as General; Greystones; under high class cook; exceptional home offered. Write what experience, "Harewood," Rickmansworth, England.

HOUSE AND PARLOURMAIDS DISENGAGED

A THOROUGHLY experienced House Parlourmaid; highly recommended. Seen Keegan's, Upper George's street, Kingstown. 26 E

A HOUSE Parlourmaid; three years' reference. Interview, 4 o'clock, Griffin's Registry, 40 Donnybrook. 27 D

AN EXPERIENCED Parlourmaid soon disengaged; very highly recommended. Address "Z 472, Maid" this office. 25 D

AN EXPERIENCED House Parlourmaid disengaged; suburbs preferred; long papers.—G 1712, this office.

EXPERIENCED Housemaid, would go House Parlourmaid; highly recommended; city, suburbs. Address "Z 539, Housemaid," this office. 27 D

HEAD Housemaid requires situation; well recommended. Address "Z 535, Housemaid," this office. 27 D

NOTICE

IN addressing envelopes covering replies to advertisements in this Paper great care should be taken to include the catch word, when same is given, after the Office Number, thus:—"Z 20, Housemaid," should be carefully written upon the envelope.

LADY recommends very good Housemaid, Upper or Single; country preferred.—B 309, Irish Times Branch Office, Kingstown.

RESPECTABLE girl to train as House Parlourmaid, partly trained; excellent references; Foxrock or Dundrum preferred.—1741, Irish Times Branch Office, Baggot street Bridge. 27 D

TWO Friends, go together Housemaid and Between-maid, city, country.—G 1705, this office.

NURSES DISENGAGED.

CHILDREN'S Nurse disengaged; suburbs preferred; good needlewoman; highly recommended.—G 1762, this office.

EXPERIENCED Lady Nurse, qualified, Protestant, disengaged; care young infant.—G 1678, this office. 26 E

EXPERIENCED Nurse disengaged first week June; excellent charge one or two children; highly recommended.—G 1663, this office. 26 C

LADY Nurse shortly disengaged; ten years in present place; take baby from month; highest references.—1736, Irish Times Branch Office, Baggot street Bridge. 26 F

NURSE or Children's Maid disengaged; 7 years' reference; good needlewoman; highly recommended; city preferred.—1782, this office.

RESPECTABLE young country Girl wishes situation, Children's Maid or Under Housemaid; can be highly recommended. Apply M. Brady, James's street, Newbridge, Kildare.

YOUNG Woman, mind children, make herself useful; highly recommended.—G 1700, this office.

SPECIFIC ARTICLES.

BATH Chair, in good order, for Sale. Can be seen at Summerville, Booterstown avenue, Blackrock.

CASTILE Soap, 8d per lb.—P. O'Connor, Ltd., 25 D'Olier street, Dublin.

CURD Soap, 8d per lb.—P. O'Connor, Ltd., 25 D'Olier street, Dublin. 8 22

DRESDEN China Ornaments for Sale.—Mount Dillon, Artane, Co. Dublin. 26 C

ELECTRIC Radiators, Gas Cookers, Glazed Sashes, Address "Z 552, Radiator," this office. 26 E

FOOTS' Turkish Chamber Bath, with all accessories; practically new; bargain, for sale. Apply Caretaker, 18 Herbert park, Ballsbridge. 27 F

FOR Sale, Gas Cooker, perfect order; 2 Trunks.—Apply, 27 Belgrave square, Monkstown. 26 E

LINSEED Oil, 4/- per gallon.—P. O'Connor, Ltd., 25 D'Olier street, Dublin. 8 22

LARGE Size Parlour Horse Drawn Lawn Mower, perfect order. Address "Z 445, Lawn Mower," this office. 24 D

METHYLATED Spirits, 6/6 per gallon.—P. O'Connor, Ltd., 25 D'Olier street, Dublin. 8 22

MILLER'S Safe, 28 x 25 x 24½, two drawers, new condition.—G 1512, this office. 25 C

OLIVER Typewriters, used, overhauled and guaranteed by us; from £6.—Booth Bros., Dublin. 26

PEPPERCORN, strong quality, for incubators and Primus cooking stoves, 1/6 per gallon.—P. O'Connor, Ltd., 25 D'Olier street. 8 22

ROYAL Secondhand Typewriters for Sale, good condition; cheap to prompt purchaser.—G 1560, this office. 24 D

SANCTUARY Oil, or unequalled quality.—P. O'Connor, Ltd., 25 D'Olier street. 8 22

SOAP—Scrubbing Brown, 5/6 per stone.—P. O'Connor, Ltd., 25 D'Olier street. 8 22

SOAP—Best XX Crown Soap, 6/- per stone.—P. O'Connor, Ltd., 25 D'Olier street. 8 22

SOAP—Ordinary Best in Crown, 5/6 per stone.—P. O'Connor, Ltd., 25 D'Olier street. 8 22

STAIRCASE, 9', 19ft., for Sale—Arthur Jones, 11 Seafield, Sandymount. 24 D

SAFE (Fireproof), 22 ins. high, cash drawer, unpicklock; £7 10/0, carriage paid.—Lord's Safe Works, Warrington. 26 C

SECONDHAND Typewriters, various makes, for Sale, cheap; taken in exchange for new Corona; any reasonable offer.—Dublin Typewriter Co., South Frederick street. 27 D

SECONDHAND Billiard Tables for Sale, 9 feet by 4½.—Miller and Beatty, 14 Grafton street. 27 F

TENTS, Rick Covers, Waterproof Covers, Sacks on best terms.—M. Coleman, 29 Chancery street, Dublin.

TURPENTINE, best quality, 7/- per gallon.—P. O'Connor, Ltd., 25 D'Olier street, Dublin. 8 22

TYPEWRITERS from £5; every Make—Norman, Typewriter Works, 26 Lower Ormond quay. 26 E

TENNIS Racquets (originally 63/-), 7/6, 12/6; two, practically new, £2, £2 5/-; four Golf Clubs, Reg. 17/6.—Fairyhill, Blackrock. 26 E

WASHING Soda, 7/6 per cwt.—P. O'Connor, Ltd., 25 D'Olier street. 8 22

200 WROUGHT Iron Field Gates, 9' x 4' for Sale, cheap.—The Dairy Engineering Co., 21 and 22 Bachelor's Walk, Dublin.

WIRELESS BROADCASTING, ETC.

4 VALVE Set, complete, loud speaker, coils, etc., sacrifice £12 10/.—65 Lower Leeson street. 23 C

SPECIFIC ARTICLES WANTED.

ANTIQUE Silver Cups, Candlesticks, Salvers, Sugar Bowls, etc.; also Diamond Ornaments, Precious Stones and Old Gold; highest prices given.—West and Son, Grafton House, Grafton street.

FEATHER BEDS WANTED.

Highest prices given. Will send to examine in city.—WRIGHT BROS., 77 TARA ST., Dublin. IRISH FIRM. Phone 667.

WANTED to Buy, Books, Magazines, Novels, Furniture, etc.—Woods, 77 Aungier street. 22 D

MACHINERY.

BELTING Leather, Double and Single, (" to 8"; Balata, 1" to 9"; Round Leather and Cut Bands, also Fasteners and Laces of every variety; immense stocks.—Hoey, Bros., Dublin.

CREAMERY Machinery Fittings, etc., for Sale. Public Auction To-morrow (Thursday), at 3 o'clock, on premises of Argus C.A.D.S., Ltd. (in liquidation), at Lucan, Virginia, Co. Cavan—Steam Portable Boiler Engine, water pump attached, Tanks, Milk Heater, Separator, Particulars, Skim Cooler, Tubes, Crates Pulley, etc., etc. Also large quantity spouting, Corrugated Iron, Shelving, Timber, etc., etc.—Carolin, Auctioneer, Virginia.

DYNAMO for Sale, 75 volts, 50 amperes, Zone Belt, patent, perfect condition; suitable for cinema work Apply G 1798 this office. 27 D

FOR Sale, 25 h.p. Hornsby Suction Gas Engine and Dynamo; all in first class condition; also Boat House by Maine, 100 x 39 x 21 feet high. Apply for all details, J. Murphy, The Island, Waterford. 26 C

MEADOW Mowers Required by experts. Send early to avoid delay.—The Dairy Engineering Company of Ireland, Limited, 21/22 Bachelor's Walk, Dublin.

O'CONNOR Economic Pump and Jefco Vertical Boiler and Engine, type E, 5½" x 8", in good working order, price £50. Apply Mr. M. Lundy, c/o Lord O'Brenne Beauclerk, Newtown Anner, Clonmel. 27 E

PUMPS, Pumps, Pumps for shallow and deep wells; expert advice.—The Dairy Engineering Company of Ireland, Limited, 21/22 Bachelor's Walk, Dublin.

RAILS for Sale, suitable for Girders, Uprights or Hay Sheds, etc., cut to lengths; Bed Angles for Fencing; also Field Gates and Posts, complete.—Medcraft Brothers, Ulster street, Dublin.

TO Artesian Well Borers.—Boring Machinery and Tools of every kind in stock; also large stock of Lining Tubes.—The City of Dublin Engineering Works, Beaver street, Dublin.

TIMBER.

IF you are looking for Spokes, Felloes, or Stocks for Wheels, Wheel Barrows, Sawn Shafts, or Handles, write Manager, Lisnadell, Sligo.

SPORTS AND PASTIMES.

ANGLING—The most practical Fishing Tackle House in Ireland. List free.—Garnett, Crampton Court, Dublin. 51 S

ANGLING—Use Keegan's Trout Flies, 1/6 per dozen, under high class cook; exceptional home offered. Write what experience, "Harewood," Rickmansworth, England.

AGENTS for Hardy Bros., famous Fishing Tackle Makers; have splendid range of Rods, Reels, Flies, Sundries.—Dame street, Dublin. 8 8

CARTRIDGES—Our famous "Sure Death" and "Klipnik" brands can only be obtained from us.—Garnett, Gunmaker, Crampton Court, Dublin.

DAPPING Rods, Flies, Hooks, Blow Lines, etc.; highest quality.—Garnett, Crampton Court, Dublin.

GUNS and Gun Repairs, Cartridges, Rabbit Nets and Netting; all shooting requirements; lists free.—Garnett, Gunmaker, Crampton Court, Dublin opposite Dublin Castle. 8

GUNS—Webley and Scott's unrivalled Shot Guns; also other makes. New and Secondhand; large stock of gun Repairs of every description executed by skilled gunsmiths; largest and best equipped gun Works in Ireland; catalogue free.—L. Keegan, Gunmaker, Inns quay, Dublin. 12 21

GUNS and Fishing Rods, Secondhand, of high quality, bought and sold.—Garnett, Gun and Rod Maker, Crampton Court, Dublin.

PRAWN, fresh dyed or undyed, cost paid 2/- per bag. Fishing Tackle List free.—Garnett, Crampton Court, Dublin.

NEW Season Prawns; frequent arrivals; send crossed P.O. 2/- for sample package.—H. Lee, Fish Market, Dublin.

PHOTOGRAPHY.

QUARTER Plate Revolving Back Graflex, latest model, as new, cost £25; sell £15.—G 1585, this office. 26 E

YACHTS, BOATS, ETC.

PUNT, 10ft. by 3ft. 6in., oars, spars; good condition; £3 10/.—3 Algrove terrace, Dundrum.

WANTED, 8 or 9 foot Dinghy; state particulars, dimensions, size, etc., also price required.—G 1633, this office. 26 E

GARDEN, FARM, BEES, ETC.

ALL Garden Lovers should see our 1926 Catalogue, embracing everything for this season; also special list of Fruit Trees, Roses etc. free on request.—W. Drummond and Sons, Ltd. 57 and 58 Dawson street, Dublin.

AT—LAWN Mower Repairs to all makes. Vans collect and deliver in city and suburbs, including Howth, Malahide, Bray, and Greystones.—Thomas McKenzie and Sons, Ltd., Dublin. 8 21

CARNATIONS, choice double flowering guaranteed seedlings, strong plants, excellent for cutting, beautiful colours, 6/- doz., free.—Ramsay, Ballybridge. 23 X

CABBAGE Plants, strong, Ellam's Nonpareil and Drumhead, 6/6 1,000.—Gray, Kilcoole, County Wicklow. 8 21

CHOICEST Gladiolus from Gold Medal collection, in mixture, post free, 12 1/9, 25 3/-, 50 5/-, 100 10/-.—Dugan, Nurseries, Carlow. 23 C

CHOICEST Pansies, giant flowered, superb velvety colours, including mahogany shades, 12 2/6, 25 4/6; Violas, all colours, named, same price.—Dugan, Carlow.

CHOICEST Calceolarias, yellow and brown, 12 2/6, 25 4/6; Cinerarias, large flowering, mixed; Delphiniums, all 6 2/-, 12 3/6, free.—Dugan. 23 C

CHOICEST, Chrysanthemums, early flowering, huge collection, named, white, bronze, yellow, pink, fancy cotta, 6 3/-, 12 5/6; late varieties, 6 3/6, 12 6/-; see list.—Dugan, Carlow. 23 C

CHOICEST Michaelmas Daisies, best garden decorative plant in existence, saw named sorts, 3 3/6, 6 5/, 12 7/6, free.—Dugan, Carlow. 23 C

CHOICEST Sweet Pea Plants, named, new exhibition sorts, strong from pots, 12 2/6, 24 4/6.—Dugan. 23 C

CHOICEST Rock and Edging Plants, strong plants from pots, some in flower, 12 4/6, 24 8/6.—Dugan, Carlow. 23 C

CUT Tulips, etc., best colours.—Gardener, Ardgillan, Dundrum, Co. Dublin. 23

CABBAGE—Acres—Sutton's splendid Plants, all kinds, including Drumhead, 5/ thousand.—Pearse, Enniscorthy. 23 E

ENORMOUS Tripoli, Also Craig Onion Plants, 1,100; Scarlet Lobster Plants, 1/- each; exquisite Pyrethrums, 3/6; pink, scarlet, improved mixed sweet Williams, Parsley, 1/- dozen. List free.—Lodge, Goxley.

FOR Sweet Pea Plants—Early flowering Waved Spencers, hardy plants from open ground, in finest mixture, 12 2/6, 25 4/6, 50 6/-; post free.—Frank Reeves, Streamstown, Monte, Westmeath. 23 C

FLAGS—Grypholita Gauze Flower, White and Yellow Tree Lupins, Penstemons, Double Hollyhocks, choice Carnations, 3/6 dozen; Canterbury Bells and choice Polyanthus, 2/- dozen, carriage free.—Power, Oaklands, New Ross. 25 D

PLANTS—Best Early or Late Cabbage, Giant Tripoli or Ailsa Craig Onions, 100 2/-, 500 7/-, 1000 12/6, carriage free.—Power, Oaklands, New Ross. 25 D

PLANTS—Giant Double White or Crimson Daisy, Dwarf Blue Monarch, Giant Yvidets, St. Brigid Anemone, Sweet Williams, Crimson Caffre Lily, Scarlet Montbretia, Scarlet Geums, Double White Clove Pinks, all 1/6 dozen, assorted, 6/6 100, carriage free.—Power, Oaklands, New Ross, Co. Wexford. 25 D

PLANTS—Early Summer Flowering Chrysanthemums, also Autumn and Winter Flowering, 4/6 dozen, carriage free.—Power, Oaklands, New Ross. 25 D

PLANT Spot—Asparagus, three years old, 4/- dozen, 20/- 100, carriage free.—Power, Oaklands. 25 D

PLANT Tomato, Ailsa Craig, Sunrise, Recruit, Kondine Red, from pots, 1/- dozen, extra strong, 5/- dozen, carriage free.—Power, Oaklands, New Ross, Co. Waterford. 25 D

POTATOES—Best Table Potatoes, 5/6 cwt.; Seconds, 4½ lbs. 6/-, cwt.; excellent cookers; delivered free.—King, 118 Capel street. 27

SEED Peas, grand plants (hardened off), 12 mixed, 1.5 free; 12 to colour 1/6, 100 in 10 choice varieties 5/, 500 2/6, 1,000 4/-.—Canon Dykes, Feltham, Co. Tipperary. 24 E

STRONG Tomato Plants, ex 3" and 4" pots, 4/- per dozen, 30/- per 100, carriage paid.—Gilmore, Kilquade, Greystones.

STRONG Tomato Plants, 2 yards 8d., by 3 yards 12/-, by 4 yards 15/-, post free; resistant mosh clouds.—Statler's Stores, 27 Parnell street, Dublin. 12 16

TOMATO Plants, leading varieties, 4/- per hundred, 35/- per 1,000, if sold for cash.—Carrickmines, Dublin. 23

TOMATO Plants, strong, in pots, 4/6 dozen, soon 10 Waltham terrace, Blackrock. 26 E

TOMATO Plants, ex 3 inch, 4/- dozen; Kilruddery Gem, Mond Marvel, etc.—Rosemount French Gardens, Booterstown.

VIOLAS—Mosley Perfection and Maggie Mott; 2/6 dozen, strong plants.—Wallace, Violas, Portinscale, Ardgilas, Dundrum, Pietsea extra. 23 C

VIOLETS—Princess of Wales, strong rooted runners, 100 10/-, free.—Canon Patten, Feltham, Tipperary. 24 D

WANTED, 1 Cwt. Purple Jerusalem Artichokes. Address "Z 540, Garden," this office.

X MAS Roses, four colours, 6d plant; Schizostyle, 24 1/-.—O'Grady, Killiloe, Limerick. 25 D

50 RASPBERRY Canes, 2/6.—Mrs. Smyth, Newtown, Drogheda (Lady Stradden).—A. Smyth, Newtown, Drogheda.

POULTRY CAGE BIRDS, DAIRY.

APRIL Reductions—All Settings now 6/6, from my 1st and 2nd prize winners at all leading shows, 1925; Rhode Island Reds, White Wyandottes, White Leghorns, and White Runner Ducks; also Black Leghorns.—Mrs. Craigie, Harristown, St. Margaret's, Co. Dublin.

AT Borris, Poultry Farm, Maryborough.—Settings, Rhode I. Reds, W. Wyandottes and Black Leghorns, 6/6, free; Barnevelder Eggs, 8/- free; 1st and 2nd winners, Ballsbridge, Cork, Kilkenny, Athy, and Maryborough. Also Mrs. Jessop's Barnevelders.

AT Belfield, Stillorgan road, Dublin—Settings, W.W., R.I.R., Australorps, W.L., Light Sussex, Aylesbury and Black Runner Ducks; reduced prices. Apply Manageress. Phone Ballsbridge 2. 8 20

AT Fairyhill, Blackrock (Telephone 138), Pedigree Settings, Wyandottes, Rhodes, Leghorns, Ancona, 6/5; Chicks, Rhodes, Leghorns 30th, 15/6. 26 E

AT—PEDIGREE Settings, Rhode I. Reds, Leghorns, also Khaki Campbell Duck Eggs; stock birds bought direct; Barron, Cam's beat.—Elmfield Poultry Farm, Whitewell, Belfast. 25 C

DUCK Eggs, Indian Runners (Hunter-Upjohn), from fine 300 laying strain; 5/-—Evans, Farrankelly, Delgany. 24 D

DAY Old Chicks—White Leghorn (Frank Sowden), also 30th; 12/6 dozen.—Huddleston, Stradbrook, Co. Kildare. 27 D

DAY Old Chicks, W. W., magnificent large egg winter layers, due 29th, 15/- dozen 10 days old, 20/-, with Mother, 25/-.—Miss Goff, Laurel Hill, Upper Glenageary road, Kingstown. 24 D

EGGS for Preserving, reduced price 10 dozen lots; 6/- delivered Dublin.—Hall-Dare, Rathfarnham. Phone, 64. 27 E

FERTILE Turkey Eggs, from prize winning American Bronze, Department ringed, cost 2/6 each, 30/- dozen; safe delivery guaranteed; box, packing chd carriage free.—Mrs. Murray, Kilnacsen, Meath. 10 X

GUINEA Fowl Eggs, for hatching 5/9 dozen free.—Donovan, Umberra, Timoleague, Cork. 23 C

HATCHING Eggs—White Wyandottes, splendid laying strain, 5/-; Buff Orpingtons, prize bred, 5/-.—Mrs. Parr, Clifton Lodge, Athboy. 26 E

HEN, twelve Chicks for Sale.—Collins, The Willows, Bushy Park road, Terenure.

HATCHING Eggs—Indian Runners (Upjohn's 298 egg), White Wyandottes (Barron's), Salmon Faverolles (Aitken). 4/6, carriage paid.—Gilmore, Kilquade, Greystones. 8 X

MILK—The 2,000 gallon British Friesian Bull, Kilburne Dermot, for Service at Carey's, Ballycowan, Clondalkin. 27 F

PEAT Litter, graded for hens 5/-, for chickens 6/-, per cwt.; less 1/6 extra, returnable; cash with order.—Turlough Peat Works, 17 Westland Row, Dublin.

ROLLER'S rolling song, 25/- pair; horsebines, 35/- pair.—R. Lyons, Tramore, Waterford. 26 E

R. I. R. Hatching Eggs 5/-; magnificent Light Sussex, 5/-.—Phone, St. Columba's College, Rathfarnham.

SALE, Chinese Geese Eggs, 1/6 each, 15/- dozen.—S. Carter, Monavea House, Bellickmorpitt, Carlow. 25 C

TWELVE Chicks, twelve sturdy birds. Every one reared, thanks to Spratts' Chicken Meal and "Chicko." These two fine foods start them from the shell, keep them well. Thrive everything chicks feed up (sprats' sealed bags. From your local dealer. Obtainable at the Blanchardstown Mills, Thomas street, Dublin, and branches.

WHITE Leghorn Settings, 5/-; Strong's strain.—75 Park avenue, Sydney parade. 26 E

INDIAN Runner Ducklings. February hatched 10 drake sister to Runners leading at Cork, 40/.—Connolly, Curragh View, Kildare. 26 C

12 CHICKS week old, 6 Rhodes, 6 Leghorns, 15/-; 12 Sittings Rhodes, Ancona, Leghorns, Minorcas, prize strain, 4/-. Phone, McNally, Edenmore, Raheny

DOGS.

ALSATIAN Bitch Puppy for Sale, four months old, by Champion Alsatian of Belgium, Astri of Achleville.—Mrs. O'Connor, Charleville, Dunleer. 27 D

FOR Sale, Sealyham Puppies, males, champion blood lines, pedigrees, 3 months old; 50 each.—Apply, must be sold.—Copeland, Railway View, Enniscorthy.

FOR Sale, Pedigree Irish Red Setter Pups, of Show winners.—Moonan, Larchfield, Sopallen, Pembroke.

FOR Sale, Black Flat Coated Retriever Dog, five months old.—Jones, Mallinabo, Waterford. 26 C

FOSTER Mother Wanted, April 29th; large breed preferred.—Mrs. O'Conor, Charleville, Dunleer. 27 D

FOR Sale, one Irish Red setter bitch, four years old, pedigreed, registered, good breeder, trained to run.—Thomas Carlisle, Annaborough, Co. Down.

FOR Sale, one Retriever Labrador Bitch Puppy, parents pedigreed, registered, sire "Rumsak," dam "Stay a While," parents prize winners.—Thomas Cinnamond, Annaborough, Co. Down.

SALE, Irish Water Spaniel Puppies, three months, sire "Rhune O'Neill," dam "Molly Wynn."—O'Hagan, Tandragee.

THE "Irish Field" is the official organ of the Irish Kennel Club and publishes lists of Registrations and exclusive reports. Interesting news and best reports of Shows. On sale at all newsagents. Price 2d. Subscription terms—Yearly 13/-, half-yearly 6/6 post free. Head Office, 11 D'Olier street, Dublin.

TWO Liver and White Springer Spaniel Puppy Bitches, whelped November 8, parents registered; best field trial blood.—Duffin, "Beechmount," Falls road, Belfast. Telephone, Belfast 598.

WANTED, Bull Pup Dog, good breed. State price. Address "Z 516, Dog," this office.

BUSINESS, BUSINESS PREMISES, LANDS, ETC.

SALE AND WANTED

AT North Wall Offices and Storage to Let, convenient to cross-Channel steamers and Customs offices.—1153, this office.

AT Kingsbridge—Good Building Ground, with mountain views and open country; Dublin tram bus passes. Apply White and Meares, 16 Moleswor

GOSSIP FROM THE COURSE.

THE GUINEAS.

CORONACH TO WIN.

GOOD OPENING AT NEWMARKET.

FROM OUR TRAVELLING CORRESPONDENT.

NEWMARKET, Tuesday Night.

We had some very close finishes here this afternoon to brighten matters up on the eve of the race for the Two Thousand Guineas, particularly good was that for the Hastings Stakes, in which Lord Zetland's good filly, Spinel Ruby, was only beaten by a short head by Macanudo, to whom she was giving 9lb. She has wintered well, and looked particularly well and cool before the race. She is as stout-hearted as she showed herself in all her races last season, and it was just the difference in the poundage that caused her to lose here. The winner is a very good-looking Valens colt, owned by Mr. Fred Gretton, who had run well in the Greenham Stakes, where he finished alongside Review Order after being prominent throughout. Mistley made the running for a long way, but the big grey was a little outclassed.

A very interesting performance was that of Lord Derby's Caissot, who finished third, half a length away. This big and good-looking, but very backward chestnut, is by Gay Crusader out of the St. Leger winner Keysoe, and there are many more unlikely things than that he may be a very good colt by the time Doncaster comes along in September.

Hidenanis made all the running and won the Welter Handicap very easily indeed from Icebound. His penalty only brings his weight in the Chester Cup up to 7st. 3lb., and this will be an advantage to him rather than a drawback, for it will enable Leach, jun., to ride and give the horse the strong handling he wants. He certainly presented himself here as a most attractive proposition for Chester's big event next week.

A FINE PERFORMANCE.

Major M'Calmont's Tetratema colt, Fourth Hand, put up a very fine performance in winning the First Spring Two-Year-Old Stakes by a neck from Israfil. It was an execrable start, in which Fourth Hand was half knocked over, and Israfil got away with a six lengths' lead. In the dip Fourth Hand was still three lengths behind her. Harry Beasley rode one of his most powerful finishes on him, and I have seldom seen a horse come up the hill faster than he did to get up and win on the post. The way he swished his tail suggested that he was resenting the severe pressure that was being applied to him, but he ran on with great stoutness.

In this race the King ran Tutbury, an Irish-bred colt by Argosy out of Miss Tut Tut, for whom Major Fetherstonhaugh gave a thousand guineas at the Doncaster sales last year. He was also interfered with at the start and ran a trifle green, but his performance was promising, and he is likely to do well. El Capitan, the National Stud bred colt, who carried the colours of the Argentine owner, Senor Unzue, was third here.

The Maiden Two-Year-Old Stakes also saw a short-head finish, in which Lord Howard de Walden's Sunstar filly, Sundry, beat the colt by Lemberg out of Summer Sea. A filly by Galloper Light out of Cranford, who carried Lord Derby's colours, was out by herself at one time, but in the last hundred yards she stopped almost to a walk and did not get into the first three.

The Risby Three-Year-Old Plate fell to an outsider in Lord Durham's filly, Dolman, who got up to beat Saperlipopette by a length. Melon failed to give the weight away, and did not reach the first three, while Romany Rye was badly away and was never conspicuous. Tetratema had another winner in the course of the afternoon, Ripolin, a half-brother to Moabite, taking the Apprentice Plate for Lord Derby.

There is not a great deal fresh to say about the Two Thousand, and the opinion is a strong and very general one that Coronach will win, an opinion that, I may add, is shared by most of the other trainers with horses in the race. Archer thinks Gay Lothario has come on a lot since the Craven meeting, but that the bigger colt will outstride him. Mr. Lambton is more hopeful than confident about Colorado since his bad gallop last week, and it is doubtful if there are strong hopes this time that Lex will confirm the Middle Park Stakes running with Tetragrine, too, that Jack Jarvis has greater hopes of winning the One Thousand with Karra than he has of winning the Two Thousand with Harpagon, well though the latter has done since he won the Craven Stakes. Harpagon stays so well, however, that he may run into a place, and I suggest that he and Apple Sammy will fill the two other places behind CORONACH, who should win.

PLACK, who has been covered by Lemberg, is to run for the Chippenham Stakes, and Lord Rosebery's mare should win. There may, however, be danger from Nonchalant, a French-bred horse in the stable of Mr. Gilpin. Mrs. Arthur James's HERBALIST is greatly fancied to win the Bretby Handicap, and Lord Beaverbrook may win his first race with NIPISIQUIT, who has been well galloped for the Wilbraham Stakes.

GALTEE MORE.

SPORTING PARAGRAPHS.

Owners and trainers should note that entries close to-day for the Phœnix Park, Curragh, Powerstown Park, and Kilbeggan meetings.

Middlesex defeated Surrey by five matches to three, with one drawn, in the final of the Men's Inter-County Lawn Tennis Championship at Felixstowe yesterday.

The death occurred yesterday of Mr. Harry Sadler, the well-known Newmarket trainer.

L. J. WATKINS, 77 DAME ST., DUBLIN.
HUNTING BOOTS, LEGGING SPECIALIST.
Repairs and Alterations to Boots and Leggings.
—(Advt.)

CURRAGH TRAINING NOTES.

THE CURRAGH, Tuesday.

A fine morning.

PARKINSON'S Too Richy, Grosvenor's Reward, Grosvenor Happy Boy, Clare Island and Luacmore went six furlongs. Wild Orb, Trim Gate, Erin Green, Princess Salome compassed the same distance steadily. Protectionist, and Castle Casey—five furlongs sharply.

COOMBE: Nightjar, Snorstat, Belsay Belle and Gift of Lavender were sent six furlongs at half speed. Argozone, Folli Farine, May Pan Out and Hazle Grove travelled sharply five furlongs.

FORDEFF'S Minerva, Ann R. Goslin, Golden Sunburst, Nice Prospect and Geraint cantered the same distance.

ROGERS' Yrsche, Pursesd, Maarsholt, Pink Hawthorn, Raguso, Royal Miller, and Stillorgan had useful five furlong spins.

DAWSON'S Kilbarry, Prince Troy, Kildarra Boy and Elgar traversed a mile and a half at a good pace. Louvois Girl, Argentan and Ardsallagh five furlongs.

SELECTIONS FOR MALLOW—WEDNESDAY.
Mount Hilary Plate—ST. EMINENCE or TRIM GATE.
Co. Cork Plate—LONELY FLIGHT or BRENNIE.
Buttenant Steeplechase—ARDENNUS.
Foxhunters' Derby—THISTLE ROSE or BRIDGE OF ATHLONE.
Rakes of Mallow Steeplechase—EAST GALWAY.
Spa Plate—ACTRIX or TEAR COAT.

BRAY HARRIERS' POINT-TO-POINT MEETING.

FARMERS' RACE.

The objections to the first and second horses in the Farmers' Race at the recent Bray Harriers' Point-to-Point Meeting have been upheld and the race awarded to Fly Lad, who finished third.

PROBABLE STARTERS AND JOCKEYS FOR THE TWO THOUSAND GUINEAS.

Form.	Probable Starters and Jockeys.	Betting Forecast.
422	BOOKLET (Lord Astor), bl. c. by Buchan—Oubliette, 9-0 (Taylor) ..... R. Jones.	10/1
431	LEX (Sir Abe Bailey), b. g. by Lemberg—Exorista, 9-0 (R. Day) ..... Beargy.	10/1
114	REVIEW ORDER (Lord Barnby), ch. c. by Grand Parade—Accurate, 9-0 (Pyrsse) ..... H. Beasley.	100/7
11	HARPAGON (Sir G. Bullough), b. c. by Pommern—Harpoon, 9-0 (J. Jarvis) ..... H. Elliott	10/1
024	HOPE (Mr. Barnett Cohen), ch. c. by Bachelor's Double—Espere, 9-0 (H. Leader)	10/1
03	ST. JOHN (Sir W. Cooke), b. c. by Gay Crusader—Desliont, 9-0 (Platt) ..... J. Leach.	25/1
C40	COMEDY KING (Mr. F. Curzon), b. c. by Son-in-Law—Comedienne, 9-0 (Watts) ..... F. Lane	20/1
002	EMBARGO (H.H. Maharaja of Rajpipla), br. c. by Argosy—Elland, 9-0 (Bartholomew) ..... S. Donoghue.	100/7
001	COLORADO (Lord Derby), br. c. by Phalaris—Canyon, 9-0 (Lambton) ..... T. Weston.	8/1
13—GAY LOTHARIO (Lord Glanely), ch. c. by Gay Crusader—Love in Idleness, 9-0 (F. Archer) ..... A. Thwaites.		100/8
222	APPLE SAMMY (Mr. J. P. Hornung), b. c. by Pommern—Lady Phœbe, 9-0 (B. Jarvis)	8/1
003	PANTHERA (Mr. Sol Joel), ch. c. by Pommern—Tatiana, 9-0 (Earl) ..... H. Jelliss.	20/1
120	JESSEL (Mr. Sol Joel), b. c. by Polymelus—Jessie, 9-0 (Earl) ..... H. Wragg.	100/7
	WAR MIST (Mr. A. E. Macomber), b. c. by War Cloud—Brumelli, 9-0 (in France)	8/1
212	TINGLAS (M. E. de St. Alary), b. c. by Bruleur—Fair Simone, 9-0 (Gilpin) ..... G. Archibald.	100/6
223	HAPPY RECRUIT (Mr. W. T. Sears), b. or br. c. by Happy Warrior—Lily Edgar, 9-0 (Lord Astor) ..... F. Winter.	25/1
121	CORONACH (Lord Woolavington), ch. c. by Hurry On—Wet Kiss, 9-0 (F. Darling)	7/4
100	SWIFT AND SURE (Lord Astor), b. c. by Swynford—Good and Gay, 9-0 (Taylor) ..... J. Brennan.	25/1
141	*FRIAR WILE (Lord Woolavington), b. c. by Friar Marcus—Willowmore, 9-0 (F. Darling) ..... C. Childs.	25/1

* Doubtful starter.

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FIAT

MALLOW.

TO-DAY'S SELECTIONS.

An attractive programme, with the Foxhunters' Derby as the centrepiece, has been arranged for to-day's meeting at Mallow, and enjoyable sport should reward visitors to the popular Southern venue. The special train, with dining car attached, which leaves Kingsbridge this morning at 11 o'clock is due to arrive shortly after 2 o'clock, giving ample time to reach the course for the first race. Cheap return tickets are being issued by this train. The principal event, the Foxhunters' Derby Stakes, which is a flat race for maidens under all rules and not confined to hunters, as the title might suggest, should provide an interesting contest. East Galway is among the arrivals, and will take part in the Rakes of Mallow Steeplechase over the newly-built-up fences. Selections are appended:—

Mount Hilary Plate—**Fighting Lights.**
County Cork Plate—**Belle Aurore** or **Lonely Flight.**
Buttevant Plate — **Ardenus**; if absent, **Fighting Bird.**
Foxhunters' Derby Stakes—**Prince Troy** or **Val Junior.**
Rakes of Mallow Plate—**East Galway.**
Mallow Spa Plate—**Actrix.**

3.0—THE MOUNT HILARY PLATE, a sweepstakes of 1 sov. each for starters, with 60 sovs. added, of which the second receives 10 sovs. and the third 5 sovs. A handicap hurdle race. 1¼ m.

		Age	st. lb.
EXPLANATION (Mr. P. Rogers)	...Arnots	a	13 4
ST. EMINENCE (Mr. M. C. Collins)	Owner	a	12 0
TRIPEDARY BOY (Mr. J. Doyle)	Owner	a	11 9
TRIM GATE (Mr. J. J. Parkinson)	Owner	a	11 5
PETIT BEAU (Capt. Mosley)	Dawson	a	11 4
DERBY (Mr. G. H. Dwyer)	Dwyer	a	11 0
SAY (Mr. R. C. Ross)	Moss	a	11 0
FIGHTING LIGHTS (Mr. H. F. Evans)	Ray	5	10 12
RATHBAR (Mrs. H. Canty)	H. Harty	a	10 12
RAKES OF MALLOW (Mr. R. Power)	Fitzgibbon	6	10 11
DUNCAIRN (Mr. J. Staunton)	Owner	4	10 11
ABDULLA (Mr. G. Todd)	H. Harty	5	10 10
ERIN REMEMBER (Mrs. M. J. Harty)	H. Harty	a	9 12
LUACMORE (Mr. T. P. O'Neill)	Parkinson	4	9 10
CLARE ISLAND (Mr. J. J. Parkinson)	Owner	4	9 10
EVE (Mr. J. Alexander)	Owner	a	9 9
FLYING LABEL (Mr. B. O'Donnell)	Collins	a	9 9
IMAM (Mr. W. Desmond)	Collins	a	9 7

3.25—THE COUNTY CORK PLATE, a sweepstakes of 1 sov. each for starters, with 60 sovs. added, of which the second receives 5 sovs. For two yrs. old that are maidens. 5 f.

		Age	st. lb.
SANTONINE C., by Glasgerion (Mr. J. P. Hogan)	Parkinson	2	9 0
ROYAL TIMES (Mr. J. J. M'Auley)	Coombe	2	9 0
PARADO (Mr. O. M'Mullan)	Coombe	2	9 0
LADY THRIFTY C., by Sanaman (Mr. J. M'Namara)	H. Harty	2	9 0
BELLE AURORE (Mrs. T. Coombe)	Coombe	2	8 10
LONELY FLIGHT (Mr. J. Staunton)	Owner	2	8 10
LADY KILCASH (Mr. J. T. Purcell)	Owner	2	8 10
MILLIE (Mr. J. Rogers)	Owner	2	8 10
WHITE CHARTREUSE (Mrs. D. Rogers)	D.Rogers	2	8 10
DERMOT'S PET (Mr. D. P. O'Brien)	Owner	2	8 10
BATTLE BRIDGE (£75) (Mr. J. Doyle)	Owner	2	8 4
ROWLANDS TOY (£75) (Mr. H. M. Harrison)	Owner	2	8 4
PUFFIN (£75) (Mrs. M. G. Scott)	Brabson	2	8 4
FLATTERER (£75) (Mr. J. J. Parkinson)	Owner	2	8 0
KILRUE (£75) (Mr. H. M. Hartigan)	Owner	2	8 0
FINOLA STEEN (£75) (Mrs. P. J. Moore)	Doyle	2	8 0
ATHGARVAN (£75) (Mr. J. T. Rogers)	Owner	2	8 0
SEPTIMA F., by The Midshipmite (£75) (Mr. A. J. Widger)	Widger	2	8 0

3.50—THE BUTTEVANT STEEPLECHASE, a sweepstakes of 1 sov. each for starters, with 60 sovs. added, of which the second receives 10 sovs. A steeplechase. 3m.

		Age	st. lb.
MADRIGAL, Col. MacCabe	Staunton	a	13 10
BALLYNATRAY (Mr. P. O'Neill)	Cunningham	a	12 12
ARDENUS (Mr. E. W. Hope Johnstone)	Arnott	a	12 3
GLENOGE (Mr. J. C. O'Sullivan)	Owner	a	12 3
HIGHFLYING BIRD (Mr. C. O'Driscoll)	Collins	6	12 0
HOLLYFORD (Mr. F. N. Grene)	Moss	5	11 10
BRACKRAWN (Mr. Lombard)	Lombard	5	11 10
ANTHRIM TRY (Mr. E. Barry)	Lombard	6	10 0
CARBERY'S ISLES (Mr. E. Boyle)	Lombard	a	10 0
SWANEE II. (Mr. P. O'Neill)	Cunningham	a	10 0
CLEAR AIR (Mr. G. B. Dwyer)	Dwyer	a	10 0
CASTLEWRIXON WIRE (Mr. W. Dwyer)	Owner	a	10 0
GEORGINATOWN (Capt. H. A. Gairdner)	Owner	a	10 0
SILVER CREST (Mr. T. R. Maguire)	R. Perryman	3	10 0
RYTHORPE (Mr. D. P. O'Brien)	Owner	6	10 0
LADY SEAGRAVE (Mrs. Bowen)	Owner	a	10 0
SLIEVE GIRN (Capt. R. Holroyd Smyth)	Owner	5	10 0
QUARRY HILL (Mr. E. Walsh)	Owner	a	10 0
CAMIRA RAY GIRL (Mr. E. Walsh)	Owner	a	10 0
BILLY MAC (Mr. E. Walsh)	Owner	a	10 0
ROCKY ROAD (Mr. P. Walsh)	Owner	a	10 0

4.30—THE FOXHUNTERS' DERBY STAKES of 250 sovs., including a Cup value 50 sovs. for owner of the winner, of which the second receives 25 sovs., the third 10 sovs., and the fourth 5 sovs. A weight-for-age flat race. 1½ m. 40 yds.

		Age	st. lb.
NEVER DESPAIR (Mr. J. Barry)	Owner	a	12 7
QUICK SILVER (Mr. J. Barry)	Owner	6	12 7
DUNDARRY STAR (Mrs. C. Brabazon)	Owner	4	12 7
THISTLE ROSE (Mr. J. A. Coen)	Owner	6	12 7
ERIN GREEN (Mr. J. A. Coen)	Dawson	6	12 7
SAME AGAIN (Mr. E. Delany)	Owner	4	12 7
PRANCING MARK (Mr. B. Duggan)	Dosher	5	12 7
DERBY (Mr. G. H. Dwyer)	Owner	5	12 7
RONALD BOY (Mr. W. Dwyer)	Owner	5	12 7
BALLINLACKEN (Mr. W. Dwyer)	Owner	5	12 7
BALLYMALE (Mr. T. Madden)	Madden	a	12 7
GAME CHICKEN (Mr. J. Meagher)	Owner	6	12 7
PRINCE TROY (Mr. A. M'Cann)	Dawson	6	12 7
THORNRACK (Mr. M. O'Brien)	Bergy	5	12 7
RAVENSDALE (Mr. J. O'Donnell)	Owner	5	12 7
KILMACSIMON (Mr. W. O'Driscoll)	Collins	6	12 7
BEN (Mr. Cant. J. W. O'Flynn)	Owner	4	12 7
SILVER SOUTH (Mr. J. J. Parkinson)	Owner	4	12 7
GROSVENOR HAPPY BOY (Mr. Parkinson)	Owner	4	12 7
BRIDGE OF ATHLONE (Mr. J. J. Parkinson)	Owner	4	12 7
FRANKFORT LODGE (Mr. J. T. Purcell)	Owner	5	12 7
BALLYHAMAGE (Mr. J. T. Rogers)	Owner	5	12 7
DESERT GALA (Mr. J. T. Rogers)	Owner	5	12 7
MACRA MY GIRL (Mr. F. Walsh)	Owner	a	12 7
BALLYNAGLOUGH (Mr. A. Willis)	Brabazon	a	12 7

4.55—THE NINTH REVIVAL OF THE RAKES OF MALLOW STEEPLECHASE, a sweepstakes of 1 sov. each for starters, with 60 sovs. added, of which the second receives 5 sovs. A handicap steeplechase. 3m.

		Age	st. lb.
SILPHO (10lb. ex.) (Major Holliday)	Arnott	a	13 10
EAST GALWAY (Mr. J. S. Shepherd)	Arnott	a	12 0
RATHCREEVAGH (Mr. R. J. Duggan)	Dosher	a	12 2
FIGHTING FIT (Mr. P. Murphy)	Fitzgibbon	a	10 8
MARTINSTOWN (Mr. J. MacCabe)	Staunton	a	10 8
DONYLAND (Mr. J. Harty)	H. Harty	a	10 0
SIMONSTOWN (Mr. W. O'Driscoll)	Owner	a	10 0
QUARRY HILL (Mr. E. Walsh)	Owner	a	10 0
GLACIALINE'S TOKEN (Mr. W. Dwyer)	W. Dwyer	jun.	a 9 7

5.20—THE MALLOW SPA PLATE, a sweepstakes of 1 sov. each for starters, with 60 sovs. added, of which the second receives 5 sovs. A handicap flat race. 6 f. 63 yds.

		Age	st. lb.
SWIFT BIRD (Mr. A. H. Ledlie)	Collins	5	9 9
GREY POINT (Mr. F. Burke)	Perry	5	9 9
MELLOW AVAIR (50lb. ex.) (Mr. J. Parkinson)	Owner	4	9 7
GOSSIP (Mr. J. Hugo)	Owner	a	9 3
DUX AMERICANUS (Mr. A. H. Ledlie)	Collins	4	9 0
ROI DU MONDE (Mr. T. Ray)	Collins	4	9 0
CARRIE (Mrs. B. C. Ross)	Moss	5	8 11
TREM (Mr. J. J. Parkinson)	Owner	a	8 7
ACTRIX (Mr. J. D. Wilkinson)	H. Harrison	5	8 4
TEAR COAT (Mr. J. Staunton)	Owner	3	8 3
WILD ORB (Mr. J. C. Calhoun)	Parkinson	6	8 3
LOUVIX (Mr. T. Ray)	Owner	5	8 2
THOMAS PEKIN (Mr. P. Shea)	Shea	3	7 12
TRICHINOPOLY (Mrs. F. A. Doddi)	Collins	3	7 12
PURSUED (Mr. J. T. Rogers)	Owner	3	7 12
LINTOWN (Mr. H. J. Kirwan)	Brasier		
MAY PAN OFF (Mr. J. V. Rowan)	H. Hartigan	3	7 12
HAZEL GROVE (Mr. J. Read)	Coombe	3	7 7
SCARLET SILK (Mr. R. Power)	Doyle	3	7 7
GOOD-BYE (Mr. J. T. Rogers)	Owner	3	7 7
RAPID ROSE (Mr. J. J. Parkinson)	Owner	3	7 7
LINTOWN (Mr. H. J. Kirwan)	Moss	3	7 7

ARRIVALS.—Scarlet Silk, Battle Bridge, Brenni, Thistle Rose, Trim Gate, Rapid Rose, Bridge of Athlone, Tear Coat, Good Bye, Actrix, Lonely Flight, Madrigal, Oisean d'Or, East Galway, Ardennis.

OFFICIAL SCRATCHINGS.
NEWMARKET MEETING.
Two Thousand Guineas Trial Selling—Ulula.
Friday Steeplechases—Mr. Brock.
Somerville Stakes, Second Spring Meeting—Guarangu.
Burrell Stakes, Second Spring Meeting—Marchenoir.
Breeders Stakes, Second Spring Meeting—Guarangu.
Ely Plate—The Virginian.
WORCESTER MEETING.
Powick Selling Handicap—Marcando, Farina.
Hallow Hurdle—Merry Vale and Sporting Chat.
Worcester engagements—Tudor King.
MISCELLANEOUS.
Maiden Handicap, Redcar—Douglas Heart.
Riverside Selling, Hurst Park, May 25—Lucky Toy.
Spring Stakes, Kempton Park—Silver Shell and Good Measure.
Prince of Wales's Stakes, Kempton Park—Grey Twinkle.
Bowmont Hurdle, United Border Hunt Meeting—Abercorn.
Thirsk engagements—Empty Glass colt (2 yrs.), Siloam, Ragout.
Ripon engagements—Ragout.
Glamorgan Hunt engagements—Gusty, Cortigan's Joy, Whitelight, and Great Western.
Newport engagements—Cortigan's Joy.
All engagements under National Hunt Rules—Bachelor's Call.
All engagements—Red Sublette, Alcibiades, Miss Spearmint colt (2 yrs.), Black Wings colt (2 yrs.), Exclamation (dead), Charlwash (dead), Retainer, Simba (dead), The Buchanite, Malpas, and Winborough.
All engagements in Mr. W. A. Read's name—Anna Goddess.
All engagements in Mr. Jas. White's name—Rose Berkeley, Cauistry, Vandeville.
All engagements in Lord Zetland's name—Weardale.
All engagements in Sir Edward Hanner's name—Pegu.

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NEWMARKET RESULTS.

2.0—TWO THOUSAND GUINEAS TRIAL SELLING PLATE of 200 sovs. 1 m.

Capt. Bewicke's b. g. VINDICTIVE, by St. Amant—Invicta, 5, 9-4 ..... G. Archibald 1
Mr. E. Clark's LIGHT CAVALRY, 5, 8-11 ..... G. Richards 2
Mr. J. Aitken's GERALDINE, 4, 8-8 ... R. Jones 3

Also ran:—Audax (J. Leach), Skysignal (J. Thwaites), Vadrouilleur (J. Childs), Lemson (G. Walsh), Justinian (H. Leach), Wyndcliff (A. Orme), Poseuse (T. Weston), Cheka (S. Wragg), Fox River (R. Stokes). Off 2.5. (Winner trained by Capt. Bewicke.)

Betting:—"Sporting Chronicle" and "Sporting Life"—3 to 1 agst. VINDICTIVE, 11 to 2 Light Cavalry, 6 to 1 each Audax and Poseuse, 8 to 1 Skysignal, 100 to 8 any other.

Won by three lengths; same. Skysignal was fourth and Fox River last.

The winner was sold to Mr. F. Leach, jun., for 600 gns.

2.30—MAIDEN T.Y.O. STAKES of 6 sovs. each, with 200 sovs. added. 5 f.

Lord H. de Walden's ch. f. SUNDRY, by Sunstar—Queen's Company, 8-7 ..... C. Elliott 1
Lord Ellesmere's SUMMER SEA C., 8-10 ..... J. Leach 2
Mr. J. P. Hornung's MOWBRAY, 8-10 ..... H. Jelliss 3

Also ran:—King's Speech (M. Beary), Beira (F. Timmins), Tetraglass (H. Beasley), Wagtail C. (G. Smirke), King Fern (R. Perryman), Light Opera (F. Lane), Seapoint (G. Archibald), Gerontius (G. Walsh), Golden Sky (J. Thwaites), Gourie (J. Childs), Bybrook (H. Leach), Fleetlastra (T. Weston), The Blower (B. Carslake), Bachelor's Last (F. Wadsworth), Cranford f. (S. Donoghue), Jug (W. McLachlan), Padova (F. Dempsey). Off 2.35. (Winner trained by D. Waugh.)

Betting:—"Sporting Chronicle" and "Sporting Life"—100 to 30 agst. SUNDRY, 7 to 2 Cranford c., 4 to 1 Summer Sea c., 7 to 1 Tetraglass, 10 to 1 Mowbray, 100 to 7 any other.

Won by a short head; half a length. Cranford colt was fourth and Padova last.

3.0—RISBY THREE-Y.O. HANDICAP. A sweepstakes of 8 sovs. each, with 200 sovs. added. Second 30 sovs. 7 f.

Lord Durham's b. f. DOLMAN, by The Vizier—Pelisse, 7-0 ..... K. Robertson 1
Mr. T. Hogg's SAPERLIPOPETTE, 7-12 ..... G. Richards 2
Lord Barnby's SALADIN, 8-9 ..... H. Beasley 3
Mr. W. Murray's Melon, 9-3 ..... R. Jones 0
Mrs. S. Whitburn's Jehu, 9-3 ..... J. Kirby 0
Mr. J. P. Hornung's Romany Rye, 8-10 ..... H. Jelliss 0
Lord H. de Walden's Orison, 8-8 ..... C. Elliott 0
Mr. H. C. Sutton's Blazing Light, 8-5 ..... T. Weston 0
Lord Glanely's Bucene, 8-4 ..... J. Thwaites 0
Mrs. G. Drummond's Royal Falcon, 8-3 ..... H. Leach 0
Mr. A. Lowry's Bachelor's Fate, 7-10 ..... F. Wadsworth 0
Mr. J. McLean's Early Settler, 7-10 ..... F. Lane 0
Major J. B. Walker's Simkin, 7-9 ..... A. Burns 0
Mr. J. Reynolds's King Pluto, 7-8 ..... R. Stokes 0
Mrs. S. Whitburn's Jehu, 6-9 ..... S. Donoghue 0
Sir C. Hyde's Strange Times, 7-7 ..... F. Dempsey 0
Lt.-Col. C. Birkin's Cheops, 7-5 ..... G. Walsh 0
Sir R. Cardine's Apple Tart, 6-12 ..... S. Wragg 0
Lord Londonderry's Gwydir, 7-1 ..... J. Sirett 0

Off 3.3. (Winner trained by P. Peck.)

Betting:—"Sporting Chronicle" and "Sporting Life"—9 to 2 agst. Saperlipopette, 11 to 2 Saladin, 100 to 15 Jehu, 7 to 1 Melon, 10 to 1 Romany Rye, 100 to 8 each DOLMAN and Volta's Pride, 20 to 1 any other.

Saladin, on the far side, was attended by Apple Tart, Strange Times, Saperlipopette, Jehu, on the stand side, Melon and Dolman in the centre, with Volta's Pride and Gwydir next. Half-way across the flat Apple Tart held the lead from Saladin, Melon, Dolman and Saperlipopette. Saladin and Apple Tart weakened in the dip, and, putting in a fine challenge up the hill, Dolman assumed command and won by a length; three lengths separated second and third. Jehu was fourth, Strange Times fifth, Melon sixth. Adel seventh. Apple Tart eighth, Royal Falcon ninth and Bachelor's Fate, slowly off, last.

3.30—FIRST SPRING T.Y.O. STAKES of 15 sovs. each, with 200 sovs. added. Second 50 sovs. 5 f.

Major M'Calmont's br. c. FOURTH HAND, by Tetratema—Queen's Double, 9-5 ... H. Beasley 1
Mr. F. Curzon's ISRAFIL, 9-2 ..... R. Jones 2
Mr. S. J. Unzue's EL CAPITAN, 9-5 ..... R. Perryman 3

His Majesty's Tutbury, 8-9 ..... J. Childs 0
Mr. W. Hardy's Initiatis, 8-9 ..... J. Richards 0
Lord H. de Walden's Cyclas, 8-9 ..... F. Dempsey 0
Lord Rosebery's Myrmidon, 8-9 ..... C. Elliott 0
Lord Derby's Phœbus Apollo, 8-9 ..... R. Stokes 0
Mrs. L. Schaverien's Heir Apparent, 8-9 ..... J. Kirby 0
Mrs. L. Huntley Walker's Chestnut Sunday colt, 8-9 ..... J. Leach 0
Lord Glanely's Grandene, 8-6 ..... J. Thwaites 0
M. E. de St. Alary's Meridienne, 8-6 ..... G. Archibald 0
Mr. E. A. V. Stanley's Blairgowrie, 8-6 ..... M. Beary 0

Off 3.31. (Winner trained by Forse.)

Betting:—"Sporting Chronicle" and "Sporting Life"—2 to 1 each FOURTH HAND, 6 to 1 each agst. Israfil and Tutbury, 100 to 12 Grandene, 100 to 7 any other.

From a poor start Israfil got away clear of El Capitan, Tutbury, Fourth Hand and Meridienne, with Grandene next. At half-way the favourite began to close with the leader, and, racing into the dip, had taken second place both T. Jary and El Capitan weakening. Fourth Hand challenged close home, and, taking the lead in the last few strides, won by a short head; a neck; four separated second and third. Tutbury was fourth. Heir Apparent fifth, Grandene sixth, Blairgowrie seventh, Cyclas eighth, Meridienne ninth, Cyclas tenth, Phœbus Apollo last.

4.0—HASTINGS STAKES of 15 sovs. each, with 400 sovs. added. Three year olds. Second 50 sovs., third 25 sovs. 1¼ m.

Mr. F. Stern's b. c. MACANUDO, by Valens—Maritza, 8-3 ..... F. Lane 1
Lord Zetland's SPINEL RUBY, 8-12 ..... H. Elliott 2
Lord Derby's CAISSOT, 8-3 ..... T. Weston 3
Lord Glanely's Grandflight, 8-10 ..... T. Thwaites 0
Mr. R. Sievwright's Mistley, 8-10 ..... H. Jelliss 0
Sir A. Bailey's Manaos, 8-3 ..... M. Beary 0
Mr. W. M. Cazalet's Duke of Buckingham, 8-3 ..... A. Jones 0

Off 4.2. (Winner trained by R. Mcretton.)

Betting:—Sporting Chronicle" and "Sporting Life"—Evens Spinel Ruby, 4 to 1 agst. Mistley, 7 to 2 Caissot, 5 to 1 each MACANUDO and Grandflight, 100 to 7 Duke of Buckingham, 20 to 1 Manaos.

Grandflight held a slight lead of Mistley, Macanudo and Spinel Ruby, with Duke of Buckingham next, for six furlongs, when Manaos and Duke of Buckingham dropped into the rear, and Grandflight began to weaken. Mistley held command racing down Bushes Hill, followed by Macanudo, Spinel Ruby and Caissot, but weakened when challenged, and in a fine finish between the favourite and Macanudo the latter won by a short head; half a length separated second and third. Mistley was fourth, Grandflight fifth and Manaos last.

4.30—WELTER HANDICAP, a sweepstakes of 5 sovs. each, with 200 sovs. added. Second 30 sovs. 1 m.

Mrs. L. Huntley Walker's b. h. HIDENNIS, by Tredennis — Marie Louise, 5, 9-5 ..... J. Leach 1
Lord Derby's ICEBOUND, 4, 8-13 ..... T. Weston 2
Mr. E. Platt's KINNAIRD, 6, 9-5 ... S. Donoghue 3

Also ran—Sereth (F. Lane), Alness (R. Jones), May Come (H. Leach), Sheila Mary (C. Elliott), Realm Park (F. Fox). Off 4.33. (Winner trained by H. Leader.)

Betting:—Sporting Chronicle" and "Sporting Life"—9 to 2 agst. Kinnaird, 5 to 1 each HIDENNIS and Alness, 11 to 2 Sheila Mary, 6 to 1 Realm Park, 8 to 1 Icebound, 100 to 1 any other.

Won by three lengths; four lengths. Sereth was fourth and Sheila Mary last.

5.0—APPRENTICE PLATE of 150 sovs. Second 10 sovs. 5 f.

Lord Derby's b. or br. g. RIPOLIN, by Tetratema—Whitewash, 3, 6-11 ..... W. Freema 1
Mr. G. Hardy's HIMROD, 3, 6-0 ..... J. O'Neale 2
Mr. W. R. Lysaght's PROPER PRIDE, 3, 6-9 ..... C. Morgan 3

...lso ran:—Sandeman (W. Cooper), My Joys (C. Gubby), Sandyford (J. Read), Candelabra (Baines), Miss Joan (E. Simner), Vallon (T. Lynch), Poor Ned (H. Southey, jun.), Sievekeale (W. Stephenson), Mulberry (Jex), Gorbio (Paris), Friar's Mint (G. Skelton), Minehead (Wright), Janos Bacsi (Batchelor).

Off 5.2. (Winner trained by Hon. G. Lambton.)

Betting:—"Sporting Chronicle" and "Sporting Life"—2 to 1 agst. Proper Pride, 9 to 4 Vallon, 8 to 1 Himrod, 100 to 8

AYR RESULTS.

2.0—STEWARDS' SELLING HANDICAP PLATE of 200 sovs. Second to receive 10 sovs, and third 5 sovs. 5f.

Mr. H. Pickles's b. c. FORSTER SQUARE, by Prunus—Little Florrie, 3, 7-5 ..... J. Harding 1
Captain C. F. Elsey's CANZONET, 5, 8-4 ..... A. Balding 2
Mr. James Bell's ANGELE'S HOPE, 4, 7-2 ..... A. Glasgow 3

Also ran—Brave Lassie (F. Hodges), Princess Pauline (F. Taylor), Glantrague (J. Marshall), Sunset (G. Hulme), Little Traitress (C. Jacobs), Irish Whiskey (W. Christie), Somme Ennis (D. Morris). Off at 2.10. (Winner trained by Bazley.)

Betting—"Sporting Life"—4 to 1 each agst. Glantrague and Brave Lassie, 5 to 1 Surcout, 6 to 1 Angele's Hope, 8 to 1 each FORSTER SQUARE and Canzonet, 10 to 1 Irish Whiskey, 100 to 8 any other. "Sporting Chronicle"—Same.

Won by four lengths; two lengths.

2.30—CARRICK SELLING PLATE of 200 sovs. Second to receive 10 sovs. and third 5 sovs. 1m. 5f.

Mr. John Burns's b. g. CRAIL, by Oliver Goldsmith—Crowthorne, a, 8-4 ..... J. Marshall 1
Mr. G. Macbeth-Menzies' LEEDS ROCK, 6, 8-9 ..... J. Beasley 2
Mr. L. Brooks' JOHNNY ROEBUCK, 4, 8-12 ..... A. Glasgow 3

Also ran—Melibeus (Lindborg), Leasingham Lord (A. Balding). Off at 2.54. (Winner trained by J. Burns.)

Betting—"Sporting Life"—7 to 4 on CRAIL, 5 to 1 agst. Melibeus, 6 to 1 Leeds Rock, 8 to 1 Johnny Roebuck, 100 to 7 Leasingham Lord. "Sporting Chronicle"—Same.

Won by a length and a half; one length.

3.0—EGLINTON HANDICAP, a sweepstakes of 2 sovs. each and 3 sovs. extra if not struck out by Tuesday, April 20th, with 300 sovs. added. The second to receive 30 sovs. and third 20 sovs. 6f.

Mr. L. Green's b. m. NESABOURG, by Combourg—Aragonesa, 6, 8-5 ..... F. Winter 1
Captain Harrison Broadley's WHITE CAT, 5, 7-3 ..... D. Morris 2
Captain A. S. Wilson's RUSHAWAY, 3, 6-7 ..... D. Jones 3

Also ran—Knocklong Boy (A. Barrett), Lady Rockville (G. Hulme), Westmead (A. Balding), Barnabas (A. Lindborg), Vixen's Holt (A. Glasgow), Bonnie Eileen (W. Christie), Call Alice (J. Beasley). Off 3.4. (Winner trained by T. Green.)

Betting—"Sporting Life"—5 to 2 agst. NESABOURG, 9 to 2 Barnabas, 5 to 1 Knocklong Boy, 6 to 1 Call Alice, 8 to 1 Lady Rockville, 100 to 8 any other. "Sporting Chronicle"—Same.

Won by two lengths; one and a half lengths.

3.30—KYLE TWO YEARS OLD PLATE of 200 sovs.; the second to receive 20 sovs. and third 10 sovs. 5f.

Capt. J. H. Hutchinson's b. c. THE MOHAWK, by Mohack—Athgarvan Lass, 9-1 ..... A. Balding 1
Mr. J. McLean's IL SORISO DE SARATO, 8-5 ..... D. McGuigan 2
Mr. W. J. Soutar's NICE FILLY, 8-0 ..... A. Boughton 3

Also ran—Orbed (N. Whiteside), Heatherbreen (J. Dearie), Aroon g. (J. Beasley), Happy Lass (C. Jacobs), O.B.C (G. Hulme), Star Actress (F. Taylor). Off at 3.32. (Winner trained by Elsey.)

Betting—"Sporting Life"—3 to 1 on THE MOHAWK, 10 to 1 each agst. the others. "Sporting Chronicle"—Same.

Won by twelve lengths; three lengths.

4.0—GRAIGIE STAKES of 1 sov. each and 2 sovs. extra for starters, with 200 sovs. added for the winner; 20 sovs. for the second, and 10 sovs. for the third. 1 m.

Mr. J. Johnstone's br. c. FIREFLAME, by Fowling Piece—Calendule, 3, 7-9 ..... F. Taylor 1
Mr. H. Molleklin's BACHELOR'S RUBY, 3, 7-5 ..... F. Hodges 2
Sir Ernest Tate's STAR OF DESTINY, 3, 7-8 ..... Bramhald 3
Mr. J. C. Spivey's BERRY PICKER, 3, 7-5 ..... Lindborg

Also ran—Lippia (D. Morris).

*Dead-heat for third place.

Off at 4.0. (Winner trained by Gemmell.)

Betting—"Sporting Life"—7 to 4 agst. Bachelor's Ruby, 5 to 2 Star of Destiny, 7 to 2 Berry Picker, 6 to 1 each FIREFLAME and Lippia. "Sporting Chronicle"—Same.

Won by a length; three lengths.

4.30—AUCHINCRUIVE STAKES of 2 sovs. each, with 200 sovs. added. Second to receive 30 sovs., and third 10 sovs. 1m. 5f.

Mr. J. Brook's b. g. EASTBRIDGE, by Dairy Bridge—East River, a, 12-7 ..... Mr. Renton 1
Lieut.-Col. E. W. B. Leake's DONAGHADEE, 4, 12-7 ..... Mr. Gunter 2
Mr. H. F. Clayton's FLUKE, 4, 11-0 ..... Mr. Armstrong 3

Also ran—Fog Horn (Owner), Manver (Capt. Clutterbuck). Off at 4.31. (Winner trained by T. Green.)

Betting—"Sporting Life"—5 to 4 on EASTBRIDGE, 5 to 2 agst. Donaghadee, 8 to 1 Fluke, 40 to 1 any other. "Sporting Chronicle"—Same.

Won by a length and a half; eight lengths.

RUGBY.

THE GAME IN THE PROVINCES.

ROCK CUP GOES TO FETHARD.

The final of the Rock Cup competition was decided on the grounds of the Cashel Rugby Football Club in the presence of a good crowd of spectators. The trophy is a massive silver cup, which has been put up for competition amongst the Rugby teams of County Tipperary, and is on the knock-out principle. Clonmel and Fethard supplied the finalists. Fethard at once invaded and held their opponents to their line. A series of scrums near the Clonmel line was sternly contested, and from a maul on the line the physical prowess of Dr. P. Stokes asserted itself, as, getting possession, he forced his way through. His attempt to convert failed. A change in the play followed, for Clonmel, by superior bouts of short passing, gradually worked their way over the half-way mark. The first scrum went in Clonmel's favour. Bigger cut through nicely before parting to Lynch, who, when near the line, transferred to Knott, who showed rare speed in his determined effort to equalise. His score received unstinted cheers from all over the field. With the scores level the game became very exciting. Fethard eventually cut into Clonmel's 25, and here a Clonmel player displayed lack of judgment in holding on and running, instead of kicking to touch. F. Heffernan, Fethard's out half-back, picked up and drew the opposition before sending off Schofield. The last-named gave Wall the opening to dash over for Fethard's second try. Although the score was made at the extreme left-hand corner, Dr. Stokes, with a huge kick, sent the leather between the uprights. At half-time Fethard led by 8 points to 3.

The second moiety was fought out in the same vigorous manner. Momentary disablements were many, but Dowling (Fethard) had to retire as a result of an injury to his shoulder. Despite the loss of one player, Fethard held their own, and their forwards had the better of the scrums. Clonmel threw away a few chances, and as the minutes ticked off, the game increased in interest and intensity. Knott made a grand dash in the last ten minutes, but could not get sufficient support. The same can be said of Wall, who burst away on his own on two occasions, only to find himself alone amongst the opposition. There being no scoring during this period, the final scores read:—

Fethard—1 goal 1 try (8 points).
Clonmel—1 try.

Mr. D. O'Sullivan, Thurles, refereed.

Teams:—

Fethard—Dr. Fogarty; T. Hogan, J. Schofield, J. Wall, P. Tuberity; F. Heffernan, J. Dowling; Dr. P. Stokes (captain), A. Moloney, J. Tierney, J. Coffey, C. Heffernan, J. Scully, P. Delaney, E. Ryan.

Clonmel—E. Ryan; J. Power, D. O'Donovan, F. Russell, D. Knott; J. Biggar, M. Russell, E. Stokes (captain), P. O'Donnell, D. Lynch, N. Norris, D. Collins, J. Russell, M. Ryan, P. Walsh.

MATCH IN BALLYBUNION.

On Sunday Listowel met Ballybunion team, which was augmented by members of the Castleisland team, in a Rugby match. The main part of the playing was done round the Ballybunion goal before centre field. Listowel played a very good game with the assistance of Lynch and Ahern, who were admittedly the best on the field. Mr. Wm. McCarthy, Ballybunion, refereed the match. Listowel won by 6 points to nil.

A CUP FOR THE MIDLANDS.

In order to further the game of Rugby football in the Midlands and West, Mr. Chas. F. Ryan, D.B.O.A., F.I.O., has kindly presented a valuable cup for competition amongst the leading sides. It is proposed to hold a meeting in the near future to draw up the necessary regulations for the contest, and any clubs desirous of entering are requested to communicate with Vincent P. Mahon, Hon. Sec., County Longford Rugby Football Club, Bank of Ireland, Longford.

ATHLETICS AND CYCLING.

DUBLIN UNIVERSITY H. AND A.C.

The first of the series of club handicaps for the season were held yesterday in the College Park, a large field turning out, the results were:—

Discus—N. J. Cussen (10ft.), 1; R. E. Knott (scr.), 2; T. O. Pike (10ft.), 3.

Shot—A. Kelly (8ft.), 1; R. J. Cussen (4ft.), 2; R. E. Knott (scr.), 3.

Throwing the Cricket Ball—N. Price (50 yds.), 1; C. Proctor (10 yds.), 2; E. Smith (100 yds.), 3.

CO. DUBLIN BOARD N.A. AND C.A.

A meeting of the above will be held at 58 Dame street on Friday. Delegates of the clubs and those elected to Congress are requested to attend.

NATIONAL ARMY FOOTBALL.

BRIGADE CHAMPIONSHIP—SEMI-FINAL

At Portobello last evening the holders, 23rd Battalion, met 22nd Battalion in the 5th Brigade semi-final. The football was an improvement on recent Army displays, and the winners meet their opponents in last year's final (27th Battalion) in the final.

23rd were first to attack, and Keogh opened their account with a major. The 22nd defence was hard pressed for some time, and Higgins scored another goal. 22nd then became busy, but their forwards were erratic, and another attack by 23rd ended in Murphy putting them further ahead with a goal. The 23rd forwards were much the better, and Keogh added two points in quick succession. The exchanges were even for some time, and Byrne put 23rd further ahead. A rush by 22nd before half-time ended in Byrne scoring their only point of this half. At half-time the score stood:—

23rd Battalion—3 goals 3 points.
22nd Battalion—1 point.

On resuming, 23rd again attacked and McAllister sent over for a point, which was followed by another. The 22nd played a spirited game, and weakness in the forwards alone held them up. 23rd came again, and Murrihy scored a great goal. A feature of the game was the fine exhibition of Wanagan in the 22nd goal. McAllister succeeded in getting through again for a point, and soon added another. Morrissy was the best of a weak front line with the 22nd and scored their only point of the second half. Result:—

22nd Battalion—4 goals 7 points.
23nd Battalion—2 goals.

MOTORING.

CITROEN CAR CLUB.

The club is holding the first summer run Saturday next (May Day), finishing at Glendalough, for three Silver Cups presented by Citroën Cars (England), to be won outright. Start at 2.30 sharp Donnybrook Chapel. Cars should assemble at 2.15 to facilitate starting. Printed route cards will be handed to each competitor at start, while the roads will be marked with blue paint at doubtful turns. Cars must not exceed an average of 20 m.p.h. Two or more checks will be taken en route. Certain handicap allowances will be made by the Roads Committee.

All Citroen Car owners are invited to attend. The Citroen Club Radiator Badge and Book are now available.

Special arrangements have been made as regards petrol at reduced figures, at the Royal Hotel.

As the County Wicklow is at the height of its beauty, we hope to see you on Saturday afternoon. —(Advt.)

GOLF.

DUBLIN UNIVERSITY CHAMPIONSHIP.

The draw for the Dublin University G.C. Championship, to be played to-day at Dollymount, is:—10.30—(A) W. G. Maule v. M. de L. Staunton; 10.35—(B) D. F. Walsh v. T. M. Corbet; 10.40—(C) A. W. Briscoe v. J. S. Davis; 10.45—(D) R. V. Crichton v. H. A. Brittain. Semi-finals—2.30—(E) Winner of A v. winner of B; 2.40—(F) winner of C v. Winner of D.

Final (over 36 holes) on Friday at 10.30 and 2.30—Winner of E v. winner of F.

FATHER AND SON WIN FOURSOMES AT SKERRIES.

The remarkably fine net score of 73½ was accomplished by Messrs. J. F. Owens, senior and junior, on Saturday at Skerries in the club foursome competition. A quarter of a century ago the senior player figured prominently in the sprinting events of the day, and his son plays round football for Belvedere College Senior Rugby XV.

CLUB NOTICES AND REPORTS.

PORTMARNOCK.—St. George's Cup, 36 holes, strokes. The first round (18 holes) will be played on Saturday, 1st May. Draw for partners up to 5.30 o'clock. The club motor meets the following trains from Amiens street at Sutton Station:—9.30, 10.35, 1.0, 2.5 (Saturdays); 2.0 (to Portmarnock, Wednesdays), 5.35); on Baldoyle race days, 2 o'clock to Portmarnock; Sundays, 10.35.

SUTTON.—Foursomes—D. R. Sidford and G. Fitzgerald (15), 66, 1st; M. Crowley and A. W. Hogg (6), 71, 2nd. St. George's Cup—G. Fitzgerald (18) beat W. Gill (9), 5 and 3; F. W. Maguire (10) beat D. Menzies (17), 1 up; V. Hogg (16) beat D. R. Sidford (11), 1 up; M. Crowley (1) beat B. J. Crinion (6), at 19th. Semi-final—Fitzgerald beat Maguire, 1 up; Hogg beat Crowley, at 19th. Final—Hogg beat Fitzgerald, 5 and 3. Saturday next—Monthly cup (bogey).

LIMERICK.—Eclectic competition. H. G. Nestor (7), 64. J. Benson (10), 67; B. J. Stewart (4), 68; M. S. Egan (7), 68; P. Hayes (12½), 68½.

KILLINEY.—Saturday, 1st May, captain's prize; 18 holes, strokes. Club dinner at 7 o'clock. Members wishing to dine will notify the steward not later than Thursday, 29th inst.

KILLINEY.—Ladies' Branch. Friday next, Strabbrook Cup. Result of draw—Mrs. Mamsell v. Mrs. Riddick, Miss Miller v. Miss Ross; Mrs. Myers plays the winner of Mrs. Maguire v. Miss Byrne, Mrs. Fry v. Miss Conway, Mrs. Denton v. Mrs. Carroll. Play starts at 11 o'clock for those who have not arranged.

HERMITAGE.—Result of mixed foursomes—J. S. Scott and Miss F. Browne, 2 up; P. J. Murphy and Miss J. Mooney, 1 up.

RATHFARNHAM.—Saturday—Scratch cup, match play by heats and holes. Entries close 6 p.m. to-morrow. Semi-open men's four ball—H. H. Bell (Kingstown) and W. R. Clarke, up; W. E. Dashaw (Kingstown) and J. O. Wisdom, 3 up; R. J. Carden (Castle) and D. J. Deans, 3 up; R. K. Love (Grange) and S. A. Dagg, 2 up; R. Cluff (Royal Dublin) and C. F. Young, 2 up; E. Ross-Todd (Killiney) and W. J. Tarleton, 1 up.

CURRAGH.—To-day—Men v. ladies, at 2.15.

MITCHAM'S (Ladies' Branch).—To-morrow—Semi-open foursomes (Scotch), 18 holes, strokes. Monday, 3rd May—Monthly medal, 18 holes, bogey.

JEWELLERS' AND (ALLIED TRADES' G.S.—At Sutton, 18-hole, stroke :—W. J. Ashton (21), 77, 1; F. O'Kelly (12) and M. Weldon (14) tied, four-ball bogey—O. Dunne (21) and J. McDowell (16), 1 up.

Play "R. SIMPSON" (Carnoustie) CLUBS—as used by champions of Four Continents.—(Advt.)

CRICKET.

AUSTRALIANS AT LORD'S.

Absence of rain, with some warmth in the air, despite the continued want of sunshine, gave the Australians a more favourable opportunity for practice at Lord's yesterday than on Monday; but again they had to be content with practice on matting. Collins, Oldfield, and Grimmett, having got rid of their colds, joined the rest of the team at the nets, so that, for the first time, the whole of the sixteen players were out together.

Grimmett had his first turn in England. In several short spells of bowling he delivered the ball just higher than the shoulder, and he kept a beautiful length with his leg-breaks. He varied his pace, and when flighting the ball was apt to overpitch, so that any off-break escaped notice. About the same height as Mailey, Grimmett resembled Oldfield in build, and he showed quite good form when batting. Hendry bowled very well, bringing the ball down from a great height and making it break back.

DUBLIN UNIVERSITY CLUB.

There will be a practice to-day in College Park between the following, commencing at 2.30:—

Mr. Sugden's Team—M. Sugden, T. H. Dixon, C. J. Peacocke, C. N. Deverell, H. H. Forsythe, M. Hoffman, H. J. Simms, W. E. Telford, H. E. Knott, J. G. Thompson, K. Phelps, R. Gargan, C. Myerscough.

Mr. G. N. Kelly's Team—G. N. Kelly, A. W. Kelly, T. G. McVeagh, H. T. Dixon, S. Price, A. S. Jeffares, C. Bowesman, J. F. Baker, A. H. Thompson, E. G. Crawcour, K. Power, S. T. A. Batholife.

CLUB NOTICES.

RAILWAY UNION.—The annual general meeting will be held in the pavilion this evening at 7.30; Mr. Bowesman in the chair. All members are requested to attend, and intending members are invited.

LAWN TENNIS.

INTERNATIONAL TOURNAMENT AT ROME.

ROME, April 27.

The eliminating rounds in the International Lawn Tennis Tournament were continued here to-day, before a large attendance. Details:—

Ladies' Singles—Mlle. Lenglen beat Miss P. du Cros—6-0, 6-0.

Men's Doubles—J. Brugnon (France) and Gaslini (Italy) beat Patterson and Rowan (England)—6-0, 6-0; Fischer (England) and Borcardi (Chile) beat the brothers de Martino (Italy)—7-5, 6-3.

Ladies' Doubles—Mlle. Lenglen and Miss du Cros beat the Countess di Cavagna and Signorna Malaspirin (Italy)—6-0, 6-0.

Mixed Doubles—Miss Wawrtrree and Fischer beat Miss Ramsay (England) and Antongini (Italy)—6-4, 6-2.

BRIGHTON CLUB.

The courts will be open for play (weather permitting) on Saturday.

GREYSTONES CLUB.

The Greystones Club will open for play on Saturday. The Hon. Secretary is Major Jeffreys, Somerville.

SANDYCOVE.—Courts will be open for play on Saturday, May 1st, weather permitting.

DONNYBROOK.—At the annual general meeting of the club the following officers were elected for the coming season—President, the Right Hon. Earl of Pembroke; committee—Messrs. P. J. Dunlop, Captain J. G. Mann, Dr. G. Tierney, H. Murray, H. Baker, A. Cairn-Duff, Hon. Treasurer, F. C. Ireland, Hon. Secretary, Lt. Col. Nairn, 11 Brendan road, Donnybrook. The grounds will be open for play on Saturday, 1st May, weather permitting.

MOUNTPLEASANT.—Grass courts open for play on Saturday, May 1st, at 3 o'clock.

ANNADALE.—At the annual general meeting the following officers were elected for the coming season—Captain, J. McDonnell; vice-captain, Miss M. O'Shaughnessy; committee—Mrs. Gunn, Miss Nairn, M. Hogan, M. Dowdall, and D. Carty; Messrs. J. Devoy, F. J. Kelly, T. Hogan, and W. F. Phillips. All communications should be addressed to W. F. Phillips, Hon. Secretary, Annadale Lodge, Phillipsburgh avenue, Fairview. Courts open on Saturday, 1st May.

TENNIS.

AMATEUR CHAMPIONSHIPS.

The Amateur Singles Tennis Championships were continued at Manchester yesterday. Details:—Third Round—H. S. Mershaw beat C. H. Campbell—6-0, 6-1, 6-2; L. Haig beat C. Tuckey—6-1, 6-5, 6-5; Hon. C. N. Bruce beat N. Hardy—6-0, 6-2, 6-0.

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DUBLIN UNIVERSITY H. AND A.C.

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Corns, Callouses, Sore, Tired, Tender, Swollen, Aching Feet, and any other foot misery. To get rid of these tortures and stay rid of them try the healing, refreshing, *medicated* and *oxygenated* foot bath produced by adding Reudel Bath Saltrates to plain water, pronounced by well-known doctors to be by far the best foot treatment ever perfected by science. Satisfactory results are guaranteed in every case or money will be returned immediately and without question or formality. Since this remarkably efficient product was first placed on the market, many years ago, every packet has had the signed guarantee enclosed. Could anything be fairer or offer more convincing evidence of its remedial effects? All chemists have this in packets of convenient sizes and at low prices.

THE ORIGINAL—THE YELLOW PACKET
REUDEL BATH SALTRATES
MORE THAN A BATH SALT

LONDON MINING MARKET BUSIER.

MAIN REEFS SUBSTANTIALLY HIGHER.

On the whole, the Budget statement created very little excitement on the Stock Exchange yesterday, most of the provisions having already been anticipated. It was, however, something to have the matter out of the way, and, although the coal situation still caused a certain amount of uneasiness and helped to restrict operations, still the speculative departments could claim a fair amount of attention, and in the Mining market there was certainly no weakness. Central Mining further advanced, and Rand Mines, Crown Mines, Union Corporation, Randfontein, Modder Deep, Geduld, Springs Mines and Brakpan were all appreciably higher. The Cape was a steady buyer of many of these shares, and also of Consolidated Main Reef, which were quite a feature, and registered a substantial improvement on rumours of satisfactory developments. S.A. Townships had the improvement scored on the previous day, and other Platinum issues were neglected. The Rhodesian department presented a much more cheerful appearance, and Chartered again came into favour and moved up. Tanks and Zams were both strong spots, and Cam and Motor enjoyed another spell of popularity. Paris was content to hold a watching brief so far as South Africans were concerned, and no changes were recorded in the leading Diamonds. West African Diamonds, however, experienced a sharp upward movement. Contrary to expectations, the price of tin was finally £1 5s. lower at £278 2s. 6d. per ton, and the share market showed very little animation. The undertone, however, kept very firm, and the only quotable alterations in the Eastern list were improvements in Tronoh on the starting of the Sungei Way dredge, Kramat Pulai and Malayan. Coppers were steady, and there was little or nothing doing in Russians or Canadians. Closing prices:—

SOUTH AFRICAN.

M.U.	April 19.	
1½	Anglo-Amer. Corp.	1½-1⅝
17/0	Anglo-French	15 9-16/3—0/3
7/6	Brakpan	7⅝-7¾ + ⅛
15/6	Comb. Mng. (£2)	14½-15 + ⅜
2/9	Central W'ns (5/)	2 9-32/2
1½	City Deep	1⅝-1⅝
1⅝	Con. Goldfields	1⅝-1⅝ + ⅛
11/9	Cons. Main Reef	12 0-13/6+1/6
17/6	Cen. N. Sel. (10/)	16/3-16/9
2⅝	Crown Mines (10/)	2⅝-2¾ + ⅛
⅞	Durban Deep	11 0-12/0+0/3
7/3	E Rand Prop	7/3-7/6
⅝	Geduld	3⅝-3¾ + ⅛
30/3	Gen. Mining	29/9-30/3+0/6
10/0	G. M. Investment	10/3-10/9
8/6	Gover'ment Mines	8⅛-8⅜
2/6	Hendles Plat. (5/)	1/9-2/3
7/7½	Henderson's (5/)	3/6-3/7½
44/0	Johan'burg Tvst	44/0-44/6
4/0	Kleinfontein	3/3-3/9
12/0	Knight's	11/3-11/9
17/3	Langlaagte Est	16/9-17/3
⅞	Lydenburg Plat	15/16
1⅝	Meyer & Charlton	1⅝-1¾ + ⅛
4⅜	M'derfontein (10/)	4/1-4⅜ — ⅜
18/0	Modder B (5/)	18/0-19/0
1⅝	Modder Deep (5/)	1⅝-1⅞ + ⅜
11/6	Modder East	12/6-13/6
2⅜	New State Areas	2⅜-2⅝
4/0	Nigel	3/6-4/0
6/9	Nourse Mines	7/0-7/6
2½	Rand Mines (5/)	2¾-2⅞ + ⅛
2⅞	Randfontein	2⅞-3 + ⅛
⅛	Rob'son D. A (1/)	2/6-1
1½	Robinson Dp. B	1/5-1/7
7/3	Ditto	7/0/6
16/0	S A. Gold Trust	15/6
15/6	S.A. Towns (10/)	15/7-15/9—0/3
2⅛	Spring Mines	2⅛-2⅜ + ⅛
23/3	Stb. W. Africa	22/9-23/9
1¾	Sub Nigel	1⅝-1¾ — ⅛
2⅞	Trans. and Del.	2⅞-3
2½	Trans. Con. L (10/)	2/3-2½
11/9	Trans Devel	12/3-13/3
2⅝	Trans. Corp (12/6)	2½-2⅝ + ⅛
17/6	Van Ryn	17/3-17/9
2⅝	Van Ryn Deep	2⅝-2⅞
29/6	Vereeniging	31/3-31/9+0/6
6/10½	Village Deep	6/6 7/0
11/3	West Rand Con	10/9-11/3
26/3	West Springs	26/3-26/9+0/3
1⅞	Wit'ersrand Deep	27/6-28/6

RUSSIAN.

6/9	Lena Gold	6/9-7/3
5/15	Russo-Asiat. Cns	4/10/-5/1½
5/3	Russian Mining	4/6-5/6
⅞	Spassky	7/6-8/0

RHODESIAN.

M.U.	April 19.	
9/0	Bechuanaland Ex	8/6-9/0
9/0	Beira Town Sites	9/6-10/6
7/11	Bwana M'Kubwa	7-7/6
2½	Can and Motor	2⅛-2⅜ + ⅛
23/9	Chart'd B.S.A	23/7½-10⅛+0/3
2/9	Falcon	2/6-2/9
18/3	Gaika Gold	18/0-19/0
7/0	Globe & Phœnix (£1)	7 0-7 9+0/3
4/6	Gold F. Rho. (10/)	4/3-4/4½+4½
1¾	Lonely Reef	1⅝-1⅞
6/-	Rezende	2-2½
3/10½	R. Rroken Hill (£5)	3/10-4/1
5/-	R. Congo Border	5⅛-5⅜
11/7½	Selukwe (7/6)	11 0-11 3—0/3
1⅛	Shamva Mines	1⅛-1⅛
⅝	Sherwood Starr (5/)	⅝-⅝
1½	Tanganyika	1½-1⅝ + ⅛
5/10	Vic. Falls Ord	5/7-5/10
31/0	do. Pref	31/8-32/8
26/0	Wankie Col. (10/)	28/3-27/3
7/2½	Willemshy	7/6-7/7½
1⅜	Zambesia Exol	1⅜-1⅝ + ⅛

DIAMOND.

17/0	Angola Diamond	16/6-17/6
20/0	Con. D. S-W. A	19/6-20/0
14½	De Beers Def	14/7-14/8
14¼	do. Pref	13⅞-14⅛
3¼	Jagersfontein	3⅛-3⅛
7/6	N. Val. River	3⅛-3⅝
2⅞	Premier Pf. (5/)	2⅝-2⅞
13/0	West African	15/6-16/0+0/9

AUSTRALIAN.

1¼	Amal. Zinc	1⅛-1⅛
1/3	Associated (4/)	1/11-1/4
26/3	Broken Hill Prop	27/0-28/6+0/6
3½	do. Hill Sn. (New)	3¾-3⅞+⅛
1⅜	Electro Zinc Pref	1⅛-1⅛
8/3	North Broken Hill	8/3-8/6
17/9	Sulphide Corp	17/6-18/0
13/0	South Kalgurli	12/9-13/0
31/6	Zinc C. P. (10/)	31 0-32/0
4	do. Pref	3⅞-4⅛

WEST AFRICAN.

13/0	Ashanti Gold (4/)	12/3-12/9*
10/3	Fanti Cons. (8/)	10/3-10/9+0/3
17/6	Gold Coast Amal.	17/0-18/0
2/6	Taquah & Abosso	2/4½-2/7½

*Ex. Dividend. †Ex. Rights.

SWIMMING.

CLONTARF CLUB.

The annual general meeting was held in Moran's Hotel. There was a large attendance, with Mr. J. F. Curran, President, in the chair. The reports of the Hon. Secretary and Hon. Treasurer were submitted, and were considered highly satisfactory. The officers for the coming season were elected as follow:—President, J. F. Curran; Committee—A. J. Cullen, J. S. Brady, B. J. Mullally, W. Devitt, O'S. Roche, T. H. Carrigan; Captain, E. A. Roche; Vice-Captain, S. Barrett; Junior Captain, P. J. Lavery; Hon. Handicapper, A. J. Cullen; Hon. Auditors, A. D. Brown, L. Cullan; Club Representative on Leinster Council, I.A.S.A., M. F. Everard; Hon. Treasurer, M. Geary, 4 L. M. F. Everard; Hon. Secretary, Gracepark Gardens, Drumcondra; Hon. Secretary, L. M. F. Everard, 113 St. Lawrence road, Clontarf.

WATER POLO.

VICTORY FOR DUBLIN UNIVERSITY.

DUBLIN UNIVERSITY (4) v. DUBLIN (2).

A fair-sized crowd was present last night at Tara street, when Dublin University and Dublin again met. University were at full strength, but Dublin were without W. King and M. O'Connor, for whom J. Sanctuary and J. Wallace deputised. University displayed excellent form, and deservedly won by four goals to two.

Dublin University—T. J. Stafford, R. W. Mather (and H. Rutledge); P. Sanctuary, T. H. Dockrell, H. G. Ellerker and O'T. Wallace.

Dublin—J. Sanctuary; J. Wallace, J. Fagan and J. Wallace; J. O'Connor, N. M. Purcell, E. Kay and R. M. Corbett.

Referee—Major M. A. O'Connor.

Defending the deep end, Dublin started well, but Stafford was in good form and saved from Purcell. The latter, however, after striking the crossbar secured from the rebound and scored smartly. University settled down, and Sanctuary, did well to save from Ellerker and Mather, who was playing a sound game, equalised with a splendid shot from half-way. University pressed heavily, and Ellerker placed his side in front from a corner taken by Wallace. Soon afterwards Ellerker dispossessed a Dublin defender and scored another fine goal. University were the better side to the interval.

The second half exchanges were, on the whole, even, and the play good. Rutledge, in shade the better of Mather, and Corbett, Mather and Stafford were too good to be beaten. Purcell and O'Connor missed narrowly, and Ellerker setting a strenuous pace, University were never pushed up. Just on the whistle Purcell worked clear to score a good goal from a difficult angle.

ASSOCIATION.

SCOTTISH CUPHOLDERS AT DALYMOUNT.

The St. Mirren team, which defeated Celtic in the final for the Scottish Cup by 2 goals to nil, and took the two points from Aberdeen last Saturday in the League, will play Bohemians this evening at Dalymount, the kick-off being timed for 6.30.

The Scottish club will be represented by their full cup final team, and the amateurs' XI. will be as follows:—

Captain H. Cannon; H. W. J. Kerr and J. J. McCarthy; M. O'Kane, J. J. Hamilton and H. Dennis, Dr. J. A. O'Flaherty, C. Robinson and J. Murray.

The Bohemian flag will be flown at half-mast, and the team will wear crepe armlets, in memory of the late Major Alfred J. Smith, D.S.O., whose death has just been announced under tragic circumstances from Arran Islands. Major Smith, prior to the European War, played in the Bohemian half-back line, and represented Ireland in several matches.

ENGLISH LEAGUE—DIVISION I.

	Goals.		Goals.
Manchester City	2	Leeds United	1

BILLIARDS.

THE PROFESSIONAL CHAMPIONSHIP.

In the Professional Championship game at Holborn Hall, Northampton, yesterday afternoon, Inman totalled 1,481 points against the champion's 604. Davis made breaks of 414, 195, 213, 226 and 363 (unfinished), and Newman had 574, 82, 55 and 227, interval scores:—Newman, 9,540; Davis (in play), 6,285.

Newman completed the match in the evening session. The play was very one-sided, the champion totalling 727, for which he averaged 104, while Davis scored only 104, an average of 14. Closing scores:—Newman (in play), 10,667; Davis, 6,382.

BRITISH EMPIRE AMATEUR CHAMPIONSHIP.

Play in the Empire Amateur Championship was continued yesterday afternoon at Thurston's Hall, London, G. B. Shailer (Australia) scoring 493 against 311 by W. F. Rutleuge (South Africa). Shailer made breaks of 20, 23, 54

PUBLIC AMUSEMENTS.

GAIETY THEATRE.
At 7.45, THE RATHMINES & RATHGAR MUSICAL SOCIETY, in
Audre Messager's Delightful Comic Opera,
"VERONIQUE"
FULL CHORUS AND AUGMENTED ORCHESTRA. SPECIAL SCENERY AND EFFECTS.
MATINEE SATURDAY NEXT AT 2.30.
Next Week:—"SO THIS IS LONDON."

OLYMPIA THEATRE
(LATE EMPIRE).
TWICE NIGHTLY ..... 7 and 9.
The Meteor Productions present the Stroke of Twelve Revue
"CONTRASTS."
in 22 Scenes.
Cast includes:—Tom Moss, Ethel Orrell, 12 Contrast Belles, and Contrasts Syncopated Band.
Box Office—11-4. Phone—3208.

ABBEY THEATRE.
TO-NIGHT AND FOLLOWING NIGHTS, At 8.
MATINEE SATURDAY 2.30.
THE GLORIOUS UNCERTAINTY.
A Comedy in Three Acts,
By BRINSLEY MACNAMARA.
NEXT WEEK
THE PLOUGH AND THE STARS,
SEAN O'CASEY.
Booking at Theatre (10.30 to 6). Also at Clery's, Lower O'Connell street.
Telephone messages cannot be attended to.

METROPOLE CINEMA.
MATHESON LANG
In
"THE SECRET KINGDOM."
Daily at 2.40, 4.50, 7.0, and 9.10 p.m.
FAMOUS MELODY SERIES.
"SONGS OF CENTRAL EUROPE."
NEXT WEEK:
SYD CHAPLIN, in
"THE MAN ON THE BOX."

METROPOLE BALLROOM.
CINDERELLA DANCE, SATURDAY, MAY 1st.
Directed by Madame Olga Warner.
Adelaide Melody Band. Dancing, 7.30 to 11.
Tickets, 5/-; Double, 7/6. Evening Dress.

METROPOLE RESTAURANT.
SPECIAL LUNCHEON SECOND FLOOR—2/6.
FINEST CUISINE ..... FULLY LICENSED.
ORCHESTRA IN TEA ROOMS.

THE GRAFTON.
"KING OF THE CASTLE,"
With MARJORIE HUME and BRIAN AHERNE.
SHOWING AT 2.10, 4.50, 6.50 and 9.10.
NEXT WEEK—
THE LONDON PAVILION SUCCESS
"FORBIDDEN PARADISE."

GRAND CENTRAL.
2.30 TO 10.30 DAILY.
Feature at 2.45, 4.55, 6.45 and 8.45.
"HAVOC."
GEORGE O'BRIEN and MADGE BELLAMY.
THE GREATEST WAR PICTURE.
COME EARLY.

BOHEMIAN PICTURE THEATRE. "MERRY WIVES OF GOTHAM." Featuring MARION DAVIES.
1/- and 1/6. Orchestra and Organ. 4.30 to 10.30 p.m.

KINGSTOWN TOWN HALL.
Mr. HERBERT BAILEY presents
"MR. PIM PASSES BY,"
By A. A. Milne.
A COMEDY IN 3 ACTS.
In Aid of Kingstown Sea Scouts.
TO-NIGHT (WEDNESDAY), APRIL 28th, 1926, At 8 o'clock.
Admission, 2/6 and 1/-.

ROYAL HIBERNIAN ACADEMY OF ARTS.
ANNUAL EXHIBITION NOW OPEN, AT THE METROPOLITAN SCHOOL OF ART, KILDARE STREET.
10 a.m. to 6 p.m.
Admission ....., 1/- Season Tickets..... 3/-

ALEXANDRA COLLEGE.
MARGARET STOKES LECTURES.
Miss Eleanor Hull on "Irish Influence in Britain in 7th to 10th Centuries." TO-DAY (Wednesday), 4 p.m. Lantern Illustrations. Admission 1/-

MISSION BUILDINGS,
TOWNSEND STREET.
SALE AND GIFT DAY,
TO-DAY (WEDNESDAY), AT 2.30.
SALE WILL BE OPENED BY MRS. DUCKETT.
Please Help the Poor Children of the Outdoor Schools connected with the Smyly Homes.

ST. GEORGE'S PARISH.
YOUNG PEOPLE'S MISSIONARY
SALE OF WORK,
IN THE PAROCHIAL HALL, GEORGE'S PLACE, On THURSDAY, 29th APRIL.
The Sale will be Opened at 4 p.m. by Mrs. Greer.
TEA, AMUSEMENTS, ETC.
COME AND HELP US.

WOODBROOK, BRAY.
For Two Nights Only.
Mr. HERBERT BAILEY presents
"MR. PIM PASSES BY,"
A Comedy in 3 Acts, by A. A. Milne.
In Aid of Mercer's Hospital,
On THURSDAY AND FRIDAY,
APRIL 29th and 30th, 1926, at 8 o'clock.
Admission 4/-, 2/6, and 1/-.
Trains stop at Woodbrook (both lines).

GRANGEGORMAN GYMNASTIC CLUB.
ANNUAL DISPLAY,
IN DIOCESAN HALL, BAGGOT STREET,
TO-MORROW (THURSDAY), AT 8 O'CLOCK.
Admission—One Shilling.

IN AID OF THE INCORPORATED ORTHOPAEDIC HOSPITAL OF IRELAND.
"THOMPSON IN TIR-NA-NOG,"
AND
"LEPRACAUNS AT PLAY,"
Will be Repeated on
FRIDAY, 30th APRIL, 1926,
At 8.15 p.m., at
NIGHTINGALE HALL, CLYDE ROAD
(Entrance 47 Wellington Place).
VIOLIN SOLOS—MISS MURIEL STARKIE.
Tickets, 3/-.

LAWN TENNIS.
THE DAVIS CUP.
IRELAND v. SPAIN,
MAY 14, 15 & 17,
AT FITZWILLIAM L.T.C.
Tickets on Sale at Elvery's, Nassau street.

PUNCHESTOWN RACES.
HEWETT'S NEW "LANCIA" SALOON COACH,
FITTED WITH PNEUMATIC TYRES and 4 WHEEL BRAKES.
WILL LEAVE THIS ADDRESS AT 11 a.m. EACH DAY.
FARE ..... 12/6 RETURN.
HEWETT'S TOURIST OFFICE,
D'OLIER STREET.

MORAN'S HOTEL
BALLROOM
DANCING TO-NIGHT
From 8 to 11.
ADELPHI DANCE BAND.
EVENING DRESS OPTIONAL.
TICKETS ..... 3/6 EACH

ST. PATRICK'S HOSPITAL, DUBLIN.
In addition to the Main Hospital in James's street, the Governors have Branch Establishments at St. Edmundsbury, Lucan, standing in a Demesne of 200 acres and provided with every facility for the Curative Treatment of Mental Cases.
The Mansion at St. Edmundsbury has been adapted for the treatment of Ladies, and a Villa specially built to accommodate a limited number of Gentlemen.
Urgent Cases can be admitted to the Hospital on application to the Medical Superintendent.
For further particulars, Forms, etc., apply to THE REGISTRAR St Patrick's Hospital, James's street, Dublin.

MONEY
LENT BY POST FROM £30 TO £5,000,
On Note of Hand Alone, Without Security.
To Ladies or Gentlemen. Strictly Private.
No Charge whatever if Loan is not granted.
CAUTION TO INTENDED APPLICANTS.
Do not pay any fees, railway expenses, or preliminary charges.
The City and County Private Finance Co., Ltd., make no charges when Loans are not granted.
Apply A. A. THOMAS, Secretary,
THE CITY AND COUNTY PRIVATE FINANCE CO., LTD.,
63 DAWSON STREET, DUBLIN.

THE BEST WEEK-END PAPER FOR DUBLIN People is the "WEEKLY IRISH TIMES." Last Edition on Sale every Saturday morning. Price Twopence.

PUBLIC AMUSEMENTS.

THEATRE ROYAL.
6.45 ..... TWICE NIGHTLY ..... 9.0.
WILL FYFFE,
Popular Scotch Comedian.
BURK & HOPE,
STEVENS & GOULD, SOMERS & SHRUBB,
Scott and Weston, Billy Matchett,
BENNETT AND BURNS,
A. C. ASTOR.

THEATRE ROYAL.
A CHILDREN'S MATINEE,
INCLUDING A PLAY ENTITLED
"THE CRYSTAL OF CONTENTMENT,"
Will be Presented by the Pupils and Students of
MISS MURIEL CATT,
On SATURDAY, MAY 1st, 1926,
AT 2.30 P.M.
Tickets (including tax):
Dress Circle ..... 5/9 Parterre 5/6
Upper Circle ..... 2/4 Gallery 1/3
Booking at
120 LOWER BAGGOT STREET.
On and after April 29th, at THEATRE ROYAL.

TIVOLI THEATRE.
TWICE NIGHTLY ..... 7 and 9.
THE TRAINER PRODUCTIONS PRESENT
"HOW DARE YOU" REVUE,
IN SEVENTEEN GORGEOUS SCENES.
Cast includes HARRY FORD, S. W. WYNDHAM, HARRY WRIGHT, DOROTHY DERRY, ETHEL HALL, NITA JARCHE, THE SHURLEY GIRLS, Etc., etc.
Booking Office open all day from 10 a.m. 'Phone 4125.

THE PAVILION
DUN LAOGHAIRE. 3.30 to 10.15.
LAST DAY OF
"LOVE OF A PATRIOT,"
A Magnificent Drama of Love and War.
At 4, 6.20 and 8.50. New Comedies, Pictorial, etc.
To-morrow—LUCILLE LA VERNE in "SUN-UP."

LA SCALA THEATRE.
TO-DAY, 3-10.30. CONTINUOUS.
ANITA STEWART,
BERT LYTELL, HUNTLY GORDON,
IN
"NEVER THE TWAIN SHALL MEET."
A Beautiful Picturisation of the Famous Novel By PETER B. KYNE.
Showing at 4.10, 6.40, and 9.10.
Also GLEN TYRON, in
"TELL IT TO A POLICEMAN."
Comedy. Hodge-Podge. Gazette.

DINNER DANCES (CLERYS).
PUNCHESTOWN WEEK.
WEDNESDAY and SATURDAY. Book Tables now.
T. LEGGETT BYRNE.

NO KITCHEN RANGES IN THE WORLD
ARE SUPERIOR TO THOSE FITTED BY
MAGUIRE & GATCHELL,
LTD.,
7, 9, 10, 14 and 15 DAWSON STREET, DUBLIN.
Illustrated Lists on Application.
SOLE AGENTS FOR THE "EAGLE" RANGE.

PUBLIC NOTICES.

THE SURVEYORS' INSTITUTION
IRISH BRANCH.
ANNUAL GENERAL MEETING,
TO-DAY (WEDNESDAY), 11.30 o'clock.
110 GRAFTON STREET.

THE COTTAGE HOME FOR LITTLE CHILDREN.
THE ANNUAL MEETING AND "POUND DAY"
Will be held in
ST. JOHN'S PAROCHIAL HALL, MONKSTOWN,
On
TO-DAY (WEDNESDAY), 28th APRIL.
The Chair will be taken by the Very Rev. the Dean of St. Patrick's at 4.15.
Collection.

NATIONAL ANTI-VIVISECTION SOCIETY.
PUBLIC MEETING,
THE MOLESWORTH HALL,
ON TO-MORROW (THURSDAY), AT 4.30 P.M.
Chairman: J. SWIFT MacNEILL, K.C.
Speaker: T. A. WILLIAMS (London).
ALL AND SUNDRY WELCOME.
TEA, 4 O'CLOCK.

PUBLIC NOTICE.
THE
ROYAL VICTORIA EYE AND EAR HOSPITAL.
ANNUAL GENERAL MEETING
of the Corporation of the Hospital will be held at THE HOSPITAL, ADELAIDE ROAD,
On THURSDAY, APRIL 29th inst., at 4.15 p.m.
The Chair will be taken by the President, SIR GEORGE ROCHE,
who will move the adoption of the Report for the year 1925.
The Speakers will include the Rt. Hon. Lord Glenavy, Major-General Dallas Edge, C.B.; Sir Simon Maddock, D.L.; T. G. Quirke, Esq., President Incorporated Law Society; P. J. Brady, Esq., ex-President, Incorporated Law Society; G. A. Jacob, Esq., President of the Chamber of Commerce; F. C. Earle Bland, Esq., and the Rev. Father Sherwin, etc.
The Report of the Linen Guild will be read.
Tea will be served after the meeting, and the visitors are invited to inspect the Hospital.

UNITED IRISHWOMEN.
THE ANNUAL GENERAL MEETING will take place at the ENGINEERS' HALL, 35 DAWSON STREET,
On TO-MORROW (Thursday), APRIL 29th.
Hours 11 a.m. to 1 p.m.; 2 p.m. to 4.30 p.m.
The Countess of Fingall will preside.
Those interested in Rural Development are invited to Attend.

CIVIL SERVICE COMMISSION.
APPOINTMENT VACANT.
Applications are invited for the post of Analyst in connection with the Dairy Produce Act, 1924, in the Department of Agriculture. Salary scales (pensionable):—Married men, £350-£15-£500; women and unmarried men, £300-£10-£380 per annum, plus cost of living bonus in each case. At present the bonus on £350 is £142 18/-, and on £300 is £127 17/6. Candidates must have a Science Degree (B.Sc. Honours or equivalent degree), qualifications as a Public Analyst, and experience of the chemical analysis of Dairy Produce. If the person appointed is under 35 years of age, the minimum salary will be reduced by a sum equivalent to one increment on the appropriate scale for each year or part of a year that his or her age falls short of 35 years. Candidates, however, must be not less than 30, and not more than 45 years of age on 1st April, 1926.
The appointment will be made by the Minister for Lands and Agriculture on the recommendation of the Civil Service Commissioners, who will investigate the qualifications of candidates with the assistance of a selection Board, appointed by the Commissioners. Candidates may be required to attend in person before the Board. Applications must be made on the prescribed form, copies of which, together with full particulars, may be obtained from the Secretary, Civil Service Commission, 53 St. Stephen's Green, Dublin, to whom the forms duly completed should be returned so as to reach him not later than 31st May, 1926.
59/H2861. W.H.Co.

THE MUNSTER AND LEINSTER BANK, LIMITED.
An Office of this Bank is Now Open Daily for Business at TUBBERCURRY, COUNTY SLIGO, under the supervision of the Ballymote Manager.
By Order of the Board,
F. R. DILLON, General Manager.
Cork, 30th April, 1926.

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THE FREE STATE SENATE.

To-day the Free State Senate re-assembles after the Easter recess. The Orders of the Day include consideration of the Committee stages of the School Attendance and Enforcement of Court Orders Bills, and the following motion by the Vice-Chairman:—"That, in view of the fact that the Commission on local administration in Dublin City and County has not yet reported, the second reading of the Dun Laoghaire-Blackrock-Dalkey-Corporation Bill, 1924, be further postponed until Tuesday, 16th November, 1926."

The principal business in the Dail is consideration of the Committee stage of the Railway (Existing Officers and Servants) Bill.

The Irish Times.

WEDNESDAY, APRIL 28, 1926.

NEWS SUMMARY.

IRELAND.

At yesterday's sitting of the Commission on Food Prices in the Free State it was stated that the increase in the cost of delivery of bread was attributable to the fact that there was no night baking.—(Page 8.)

The depression in Irish agriculture was discussed by a conference in Dublin yesterday of representatives of County Committees of Agriculture and of Agricultural and Ratepayers' Associations in the counties in the Free State.—(Page 7.)

GREAT BRITAIN.

The House of Commons last night, in Committee of Ways and Means, discussed the Budget proposals, the chief attack on the Chancellor's proposals being made by Mr. Snowden.—(Page 7.)

After yesterday's coal conference in London the situation was considered to be somewhat easier last night. Another joint meeting, at which Mr. Baldwin will preside, will be held to-day.—(Page 7.)

ABROAD

Ten persons were killed and fifteen wounded in the Calcutta riots yesterday.—(Page 7.)

SPORTING.

At Newmarket yesterday Fourth Hand won the First Spring Two-Year-Old Stakes.—(Page 4.)

At Ayr Nesabourg won the Eglinton Handicap.—(Page 4.)

FINANCIAL

Money was in demand, and short loans commanded 4 per cent. up to 4½ per cent. Discount rates were firm.—(Page 11.)

In Dublin Guinness Shares rose 2 to 74½. Royal Banks were a strong spot.—(Page 11.)

Farmers and the State.

The causes of agricultural depression were discussed yesterday at a representative meeting of farmers in Dublin; and our report suggests that some of the speakers are beginning to realise the facts of their situation. Everything is wrong to-day with the Free State farmer. He is buying in a dear, and selling in a cheap, market. He is mulcted in heavy taxes and rates. Road transport is bad and railway freights are high. Keen and well organised competitors are ousting his cattle, butter and bacon from the English market. Hitherto the Free State farmer has been content to put the blame for all these misfortunes on his Government, although the remedy for most of them is in his own hands. There are, of course, some important things that the Government can do, and we believe that to-day it is fully alive to its duty in the matter. It can make good laws, including legislation for an efficient system of inland transport. It can launch a resolute attack upon the problem of rates and taxes; and it can devise means whereby the banks, by advancing short-term loans, can help the farmer to develop his industry. Here or hereabouts, however, the Government's power ends. The main conditions of success are the production of wares which will capture and keep markets on their merits, and the adoption of good methods of marketing. These things must be the farmer's own business, and he has no excuse for ignorance of the *modus operandi*. Ireland—it is one of the ironies of modern history—was the birthplace of the policy of agricultural co-operation which has made Denmark and New Zealand rich at Ireland's cost.

The Free State farmer gathered "easy money" during the years of the Great War, and this transitory luck was bad for his *moral*. It confirmed his faith in old-fashioned methods and made him careless of the swift progress of scientific agriculture in other lands. Despite all the warnings from overseas his carelessness and ignorance survive to this hour—largely because the Free State has the worst system of rural education in the world. The need of a speedy and radical change in the Irish farmer's outlook was acknowledged by some of the speakers at yesterday's conference. In the first place, he must produce better cattle, butter and bacon and must increase the milk yield of his dairy cows. If he refuses to put his fullest energy and intelligence into these tasks, his industry has no future: jeremiads against the Government will be a sheer waste of time. In the next place, the farmer must reorganise his whole business on the distributive side, and here again the Government can do little for him. A reformed system of distribution must have two objects. It must ensure that the farmer's produce shall reach its markets in perfect condition: by neglect of humane and careful transport to-day the Irish cattle trade is committing suicide. Furthermore, new methods of distribution must ensure to the Irish farmer his fair share of the profits of his industry. He must shake a whole horde of middle-men from his broad, but far too patient, shoulders. Mr. David Barry put the problem and its solution into one sentence at yesterday's meeting when he said that the farmers must co-operate to become their own salesmen.

There are many surprising things in this country to-day, but, perhaps, the most surprising of all is the farmer's complete failure to assert himself. He represents Ireland's main industry and seventy *per cent.* of her population; yet he seems to be unable to influence her destinies. We might liken him to Gulliver, fastened to earth by the chains of the Lilliputians, or to the Biblical Issachar, who was a strong ass bowed between two burdens. The Free State farmer is so sluggish of brain or so unconscious of his resources that he allows industrial tariffs—imposed by the clamour of a trifling minority—to multiply his cost of living, and is the victim of a distributive system which, as Senator Barrington showed yesterday, buys his pears for a penny apiece and sells them in the Dublin market for ninepence. The truth is that the farmer has made an entirely wrong beginning in Free State affairs. Obsessed with the notion that Governments can do everything, he organised himself—so far as he is organised at all—for political purposes only. The result is a small Farmers' Party in *Dail Eireann* which has done nothing for his welfare, and is, perhaps, the least efficient of all the political parties. The Free State farmer's first need, of course, was economic organisation. If he had resolved at the outset to put his industry on a businesslike basis and to marshal his forces in every county for the capture of markets and the control of the machinery of distribution, he would have become quickly the dominating influence in public affairs—the maker and unmaker of Free State Governments. At present he cannot even make his own business pay. *Vis consilii expers mole ruit sua.*

From London to Japan.

The news that the famous Trans-Siberian Express is about to be restored furnishes welcome evidence of the economic and social rehabilitation of Soviet Russia. No date has been announced for the re-opening of the line which connects Ostend with Vladivostok; but a provisional agreement has been reached between the Moscow Government and the International Sleeping Car Company, and nothing but its formal ratification is now required. The Trans-Siberian Express covers a greater distance than any other train in the world. It makes the journey of almost seven thousand miles in less than thirteen days, and enables a passenger to reach Japan from London in a fortnight. Even the Trans-Continental services in the United States do not offer such a variety of scenery to the voyager. The train starts from Ostend, and goes thence through Brussels and through Germany's "black country" to Dortmund. It runs along the arid plains of Brandenburg to Berlin, passes into Poland *via* Frankfort on the Oder, and halts for a while at Warsaw. Thenceforward the traveller is taken across the vast and dreary steppes of European Russia, through the Minsk Marshes to Moscow, over the Volga to Samara, and so, skirting the flank of the Urals, into the wastes of Siberia. The train runs parallel with the Northern frontier of Mongolia until it reaches Irkutsk, the last station before Lake Baikal, at which a *détour* is made. At Kharbin, which is in Chinese territory, the railway forks into two lines, one to Mukden, and ultimately to Peking, and the other to Vladivostok, where the journey ends. From Ostend to the Sea of Japan there is only one tunnel—at Irkutsk—and, as there are no low bridges on the route, the sleeping cars on the train are far larger and more roomy than those which are provided on the familiar "Blue Express" to the Riviera, or on any of the other Western European services. Fares are approximately the same as those which are charged by the principal steamship companies. The trains will be furnished in the most modern manner—with libraries, gymnasia, shower-baths, and all the amenities of life aboard ship; and the itinerary is arranged in such a way as to allow stops of three-quarters of an hour at some of the principal stations on the way. The re-opening of the Trans-Siberian line will do much to help the recovery of Russia from the long nightmare of the last twelve years. It will bring her into contact once again with Western civilisation, from which she has been virtually isolated since the outbreak of the Bolshevist revolution, and will send an artery of healthy vigour pulsing through her wearied body. Russia is reviving gradually. Her new Treaty with Germany may prove to be the stepping-stone by means of which she will escape from moral outlawry into the concert of the League of Nations; and the throwing open of her territory to international travel is likely to hasten the day of her delivery. From the narrower point of view of commercial convenience the Trans-Siberia services will be invaluable. The company proposes to run a daily service each way, and Britain's trade with the Far East is likely to benefit enormously by its enterprise.

The House-Fly.

Even in the Middle Ages it was realised that the house-fly was a disseminator of disease. Filthy in habit, this creature is attracted to the foulest of dirt, and may fly direct from the breeding place of noxious germs to the table on which food stands awaiting human consumption. In recent years men of science in both hemispheres have devoted laborious care to the study of the fly and its behaviour, and they have traced infection, again and again, to fly swarms. A pamphlet on the house-fly, published by the Natural History Department of the British Museum, summarises the results of research. It has been shown, the writer says, that, although the house-fly is found in all centres of population south of the Arctic Circle, it is native to the warmer parts of the earth, and becomes abundant late in the summer in the British Islands largely owing to immigration. A batch of eggs may develop into house-flies in a week, and in less than a month these flies themselves will be laying multitudes of eggs, so that "truly colossal figures may be obtained by calculating the descendants of a pair of house-flies during a single season." It has been estimated that within three months one pair of flies may have multiplied to over a million. Marked flies have been shown, in America, to travel over thirteen miles in a single flight. At first, therefore, it would seem an impossible task to check the spread of creatures which should be "tolerated inside our dwellings or upon our meal tables no more than a plague-stricken rat." The energetic use of mechanical "fly-killers," however, would relieve many houses of the plague, and the custom of turning plates and drinking vessels upside down when out of use, and of keeping milk-jugs covered with gauze, would reduce infection. The use of formalin in restaurants would save the public from the annoyance of clouds of flies and from the danger of infected food.

Passports.

It was stated in *Dáil Eireann* yesterday that the Irish Free State would be represented at the international conference on passports. The representative of the *Saorstát* at Geneva has been instructed to support all motions tending towards the ultimate abolition of passports. It is hoped that an important step forward will be taken by a reduction or abolition of the visas required in passing from land to land in Europe. Before the Great War the passport was hardly known, and almost every civilised country allowed free transit across its frontiers. The traveller could pack his bag and book his passage to Paris, Nice, Vienna or Rome without the need to visit the police station, produce testimonials from his clergyman, and get his photograph taken in requisite fashion. He was not treated like a suspected person or made to pay fees for the original passport, for renewals, and for rubber stamp impressions at the various foreign consulates. The abnormal movements of people caused by the war made a scrutiny of travellers necessary, and passports served to check nefarious operations. To-day abnormal conditions have gone, and the whole system of passports serves only to provide revenue—although the formalities involve so much clerical work that little profit can remain—and to discourage travel. Freer intercourse between the nations is the world's great need. The fact that England and France, neighbouring and allied lands, possess armaments which are concealed because they conceivably could be used in mutual conflict, reminds us how little of true international brotherhood was established even by partnership in suffering and sacrifice. Barriers which prevent a realisation of common interests among the European peoples must be worn down if ever the world is to be secure from the fear of war.

INDIANS AND BRITISH GUIANA.

AN IRISHMAN'S ACHIEVEMENT

In its issue of March 26th *The Times of India* writes:—

"Over a period of six years negotiations have been conducted about the emigration of Indians to British Guiana. Those negotiations have now been crowned by the Assembly's adoption of the terms on which emigration shall be permitted. Some critics may say that India has been an unconscionable time in making up its mind about a very simple matter.

"Before accepting that criticism as just, however, it must be remembered that the question of re-opening Indian emigration to British Guiana was brought up at a time when all British colonies were suspect and the prevailing and not unfounded impression was that Indians could not hope for a square deal from any colonial Government. The first deputation, which came to India in 1920 from British Guiana, failed of its purpose. Another, consisting of Sir Joseph Nunan and Mr. J. C. Luckhoo, which came in 1924, was officially authorised by the Government of British Guiana again to place the terms offered in 1920 before the Indian Legislature.

"The atmosphere of suspicion had not been fully dissipated. But the frank and full details of the scheme, a scheme which offered excellent prospects to emigrating Indians, worked on the minds of the Legislature and produced a far more favourable disposition towards emigration than had ever existed. The Legislative Assembly expressed its willingness to assent to the scheme of emigration provided it could be satisfied on certain points—the progress made in providing suitable land for Indian settlers, the steps taken to improve the sanitary conditions in the colony, the water supply, repatriation facilities, and the like.

"Specially appointed commissioners visited the colony in order to ascertain the relevant facts. Their report has been entirely favourable to the scheme, and the Legislative Assembly have done the right thing in accepting and endorsing it: for it provides an excellent outlet for Indian energy and enterprise which certain conditions, notably the land system, in this country tend to thwart. In the accomplishment of this end few deserve better of India than Sir Joseph Nunan, who, with rare pertinacity, has advanced the cause of the welfare of British Guiana, which, as he early recognised, was chiefly dependent on obtaining hard-working settlers of good character and law-abiding disposition."

USES OF RADIUM.

SCIENTIFIC MEETING OF THE ROYAL DUBLIN SOCIETY.

A scientific meeting of the Royal Dublin Society was held at Ballsbridge yesterday afternoon, Dr. R. L. Praeger presiding.

Dr. H. H. Poole explained briefly the report of the Irish Radium Committee for the year 1925. More than 200 cases had been treated by radium during the year. Out of 85 cases of rodent ulcers treated by radium during ten years by one doctor, 83 had been cured. Radium was also very much used for softening the scars of gunshot wounds. He instanced a case where a tumor on a dog's paw was cured by radium.

Mr. Michael T. Casey, M.Sc., of the State Laboratory, Dublin, exhibited and explained a new type of thermostat for use with refractometers and polarimeters. He said that the ordinary heating apparatus supplied with refractometers worked satisfactorily only when used regularly and over prolonged periods. Where the number of observations to be taken was small it was found that the apparatus was rather elaborate and required considerable manipulation in order to maintain the desired temperature. The type of thermostat now shown was designed to avoid this difficulty. The advantages of the new type were cheapness, facility of adjustment of temperature and minimum loss of heat.

Professor J. Doyle and Miss Phyllis Clinch sent a communication, which was explained by Professor Doyle, on "Dehydration of Conifer Leaves in Relation to Pentosan Content." It showed that there was (1) no relation between water-soluble pentosan content and hardiness in conifers; (2) no relation between such pentosan content and rates of drying of leaves; and (3) no direct relation between rates of drying and hardiness.

WEATHER FORECAST.

Ireland.—Wind variable, light or moderate; fair to cloudy; risk of local showers or drizzle; morning mist or fog locally; moderate temperature; ground frost inland at night.

All Irish Seaboards.—Winds variable, mainly light or moderate; fair to cloudy; local showers; visibility moderate to good, but some local coastal mist or fog in morning; sea slight.

Dixon and Hempenstall Barometers and Thermometers. 12 Suffolk Street, Dublin.—(Advt.)

DUBLIN WEATHER REPORT.

April.	Bar.	Thermometer. Temp. 10 p.m.	Max.	Min	Grass Min.	Wind.	Rain m.m.	Sun hours
20	29.348	41.0	49	40	36	W.	0.1	3.9
21	29.628	45.0	52	36	31	N.W.	0.3	3.8
22	30.017	45.9	57	43	38	N.	1.3	3.4
23	30.198	43.8	53	42	41	N.W.	0.3	9.3
24	30.196	48.8	55	37	31	W.	0.1	2.5
25	29.936	43.9	50	39	31	N.W.	0.2	2.3
26	29.958	45.8	54	37	32	N.W.	—	0.6

SUN.
SUMMER TIME.

To-day.... Rises	5.59	Sets 8.47
To-morrow.... "	5.57	" 8.49
Lighting-up Time		9.47

HIGH WATER—DUBLIN.
SUMMER TIME.

To-day.... Morning	0.50	Afternoon 0.32
To-morrow.... "	1.9	" 1.27

BADGE FOR KNIGHTS BACHELOR.

NEW REGULATION ANNOUNCED.

An anomaly attaching to the dignity of Knight Bachelor is removed by an announcement issued last night by the Home Office. Although Knighthood ranks low in the scale of honours, its antiquity possibly surpasses that of all other titular distinctions. Nevertheless, Knights Bachelor, unlike members of the various Orders of Knighthood, have lacked any distinguishing decoration. This omission is now to be made good.

It is officially announced that the King, on the recommendation of the Home Secretary, has prescribed that in future a badge, of which His Majesty has approved the design, may be worn on the left side of the coat by gentlemen upon whom the degree of Knight Bachelor has been conferred. The badge is described in the Royal Warrant, gazetted last night, as "upon an oval medallion of vermilion, enclosed by a scroll, a cross-hilted sword, belted and sheathed, pommel upwards; the whole set about with the sword-belt, all gilt."

COURT AND PERSONAL.

Since their arrival at Windsor Castle the King and Queen have resumed their custom of entertaining a few guests at dinner every evening. Their Majesties will soon return to Buckingham Palace, where the first Courts of the season will be held on May 13th and 14th.

The Prince of Wales will be welcomed by the Mayor and Corporation when he visits Doncaster on May 18th, having promised to lay the foundation stone of the extensions which will be carried out in the Doncaster Infirmary. Prince Henry will be the principal guest at the annual banquet of the Royal Academy, which will be held next Saturday evening. Owing to the coal crisis and the pressure of Government business the Prime Minister may not be able to attend.

Princess Arthur of Connaught will be present at the Grand Central Hotel, London, on May 7th, and will present the shields won in the competitions of the St. John Ambulance Brigade and the Order of St. John of Jerusalem. Last night Prince and Princess Arthur were present at the new Scala Theatre, when Mr. George Binney's film of the Oxford University Arctic Expedition was shown for the first time. The Norwegian Ambassador, the Lord Chief Justice and Viscount Cave were among those present. The proceeds will be handed to the West London Hospital.

Prince Jaime, second son of the King and Queen of Spain, is suffering from whooping cough, and his cousin, Lady Iris Mountbatten, the little daughter of the Marquis and Marchioness of Carisbrooke, who is staying at the Royal Palace in Madrid, is suffering from the same complaint. The harsh winds prevailing at present in Spain may retard their convalescence.

The Earl of Balfour, who has been staying at Cannes, returned to London yesterday. The Earl and Countess of Mexborough and Lady Alice Savile have returned to 59 Belgrave square, London, where they will spend the season. Lady Marjorie Beckett has returned from Yorkshire, and is now in residence in Great Cumberland place, London. Sir Willoughby Carey and Miss Sheila Carey have arrived in London from Calcutta.

Priscilla Countess Annesley, Sir Leonard and Lady Violet Brassey, Sir Conway Dwyer and Sir Basil Scott are among the passengers on the ss. Otranto, which has left London for a cruise in the Mediterranean. The Earl and Countess of Denbigh have been making a short stay in Paris on their way back from the Riviera, and will return to London on Friday.

Viscount and Viscountess Suirdale, Lord and Lady Ashburton and Sir Donald Mann are among the passengers on the ss. Majestic, which is due at Southampton on Friday. The Hon. Sir Francis Bell, Brigadier-General Douglas McEwen and Mr. Gordon Selfridge, jun., arrived at Southampton yesterday from New York.

The engagement is announced of Dr. W. Collis Somerville-Large, youngest son of Rev. Canon W. Somerville-Large, of Farmhill, Dundrum, and Katherine Clara Joyce Phillips, younger daughter of Edward Loftus Phillips, Esq., of Mount Druid, Killiney, Co. Dublin.

Mr. R. Charles B. Maunsell, President of the Royal College of Surgeons, has left Dublin until Monday, May 3rd.

Mr. Harry Winder has left 36 Merrion square for two weeks.

Dr. A. P. Fagan has returned to his residence, 2 Upper Leeson street.

Dr. Teresa Jones has returned to 4 Lower Fitzwilliam street.

Joseph A. O'Connor, Surgeon Dentist, has taken up residence at 26 Lower Fitzwilliam st.

Miss E. Hayden has changed her address from 19 Lady lane, Waterford, to 9 Botanic road, Glasnevin.

In readiness for the opening of the Tennis Season, Switeers are showing a choice selection of smart new Coats, dainty All-White and Coloured Frocks, Cardigans, Jumpers, Sports Hats and all other requisites for the game.

Nowhere else in Dublin but at Switzer's can authentic Ciro Pearls be secured, and only Ciro Pearls represent the highest standard of pearl reproduction. Prices and service precisely as in London.

Wool Jumper Suits and High-grade Knitwear, all new shades. Spun Silk Wash Frocks and Tennis Frocks.—W. Holmes, Dublin, Ltd., 69, 70, 71 Sth. Gt. George's st. Warehouse open all day Wednesdays.

Chancellor and Son, Photographers. New Electric Studio, 7 Grafton street, Dublin.

Bradley's have a new Illustrated Catalogue of all that is new in Footwear—it shows a range of interesting lines at quite modest prices. It is yours for the asking.—Bradley's, 25 Nassau street, Dublin. 'Phone: 62556.

Miss Barry will be at 25 St. Stephen's Green from to-day until end of week.

In Oakapple Ottoman Silk. A very smart Two-piece just received with pleated lace sleeves at Slyne's, Ltd., 71 Grafton street.

PASSENGERS ON ROYAL MAIL STEAMERS.

Arrivals.—G. F. Robinson, Mrs. Kevin O'Duffy, R. J. Cathcart, Mr. R. Daly, C. Scott, J. Nugent Harte, E. Carroll, Captain J. Hunt, E. Morgan, C. R. Higgins, Thomas Richardson.

Departures.—W. W. White, Dr. N. Rowan, Surgeon Lieutenant T. Cussen, R.N.; J. Ryan, E. P. Walpole, Dr. J. C. O'Carroll, Alexander W. Roberts, Harold Andrews, W. A. Clarke, R. M. Delany, W. F. Bewley, V. E. H. Bewley, J. C. S. Hill.

McBirney's Great End of Spring Sale. For two weeks. Write for Price List.
Spring time is Cleaning Time. Carpets Shaken and Re-laid, Curtains Cleaned, Mattresses Re-made.—Millar and Beatty, Ltd.
Anderson, Stanford and Ridgeway's, Grafton street. Big arrivals of Carpets.
"Our Boys," the noted Youths' and Juvenile Outfitters, are now showing genuine value in reliable goods and a great selection. 24 Wicklow street.
The Mansfield Sisters' display of fashions for the coming sporting events is well worth a visit. Prices moderate.—28 Wicklow street.
Supreme Motor Car value at Rover House, Lord Edward street, Dublin. 'Phone 1060.
Costumes, Coats, Two-piece Dresses, in New Models and Materials, for smart Spring wear. Moderate

LONDON LETTER.

THE COAL OUTLOOK.

59 FLEET STREET, LONDON,
TUESDAY NIGHT.

A settlement of the coal dispute seems as far away as ever, and, now that the fateful day is approaching when the coal subsidy comes to an end and the mines may close down, people are asking what the Government will do if trouble ensues. I understand that most elaborate preparations have been made to feed the people throughout the country, and that everything possible to mitigate a very unpleasant situation will be attempted. Voluntary efforts will be responsible for a tremendous amount of work designed to help the country to carry on through a crisis. The arrangements include provision for all the utility services, so that health may be safeguarded as far as possible. These precautions seem to suggest that an extension of the trouble to industries other than the coal trade is expected.

It is the prevailing impression, however, that a strike, or lock-out, will be averted, even though there may not be a settlement. The suggestion is that the miners shall be invited to carry on from day to day until it is seen whether or not a definite arrangement can be made. Satisfaction was expressed in political circles to-day at the attitude of the Prime Minister. He is avoiding partisanship most carefully, is successful in bringing about meetings between the opposing parties, and induces the members of either side to listen to the arguments of the other.

Mr. Baldwin's Efforts.

The Prime Minister had arranged to meet the coal-owners at noon to-day in order that he might learn their decision regarding a proposal which he made for bringing owners and miners together on the question of national and district negotiations. Accompanied by Sir Arthur Steel-Maitland, the Minister of Labour, and Colonel Lane Fox, the Minister of Mines, the Prime Minister waited for three-quarters of an hour, but no owners arrived. Afterwards it was learned that they had been unable to arrive at any decision. They did see the Prime Minister, however, later in the day. It seems unlikely that there will be any further attempt at a settlement on the part of the miners until after the national delegate meeting, to be held to-morrow.

The Betting Tax.

It was expected that the betting tax would create a great amount of controversial discussion, but it is probable that Mr. Churchill is surprised by the storm of protests raised already. Mr. Lloyd George thinks the tax is thoroughly bad, and says that it will drive hundreds of bookmakers to the streets. Possibly Mr. Lloyd George does not know that there are many thousands of bookmakers in the streets now, and most of them possess well-established connections. It was known that the Churches would oppose a betting tax, since their representatives had announced beforehand that they regarded the idea with disfavour; and there was no surprise when it became known that their representatives were meeting to-day at the Church House to organise opposition on a large scale.

Collecting the Tax.

The machinery for collecting the betting tax has not yet been completed, but it is known that Mr. Churchill had collected a considerable amount of information before committing himself, in order that he could assure the Government on the point. The bookmaker, it is understood, will be required to keep his books open for inspection at any time by Inland Revenue officials. Any attempt at evasion will subject the bookmaker to penalties.

A Royal Car.

The King has just made an addition to his fleet of motor cars in the shape of a 57 horse-power six-cylinder limousine. The car is painted in the usual Royal claret colour, picked out with vermilion, and the Royal coat of arms has been painted by hand on the door panels and the back. The upholstery is of Royal blue, and all the fittings are of brass. The roof of the car is higher than usual, so that there may be plenty of room when the King is wearing a regimental head-dress. The King when motoring seldom sits in the back seat, but prefers a fixed seat behind the driver, so that he may be seen by the people. No number plates appear on the Royal cars, but a small Royal standard is carried, while at night a blue light takes the place of the flag.

Dominion Representatives.

One of the questions likely to be raised when the Imperial Conference meets in the autumn is whether the Dominions have a right to send their own representatives to foreign countries. Canada has followed the Free State's lead in this direction by sending a special commercial representative to Washington, and there is, undoubtedly, a feeling in other Dominion centres that direct representation might be useful in certain circumstances. It is a matter which probably will receive very earnest attention, since it is one that quite conceivably might lead to considerable unpleasantness.

The New Princess.

The little daughter of the Duke of York is said to take after the family of her father rather than of her mother, being fair-haired and blue-eyed, and greatly like the children of the King and Queen in their early infancy. It is said that the names likely to be given to the new Princess will include Mary and Elizabeth, but no date has yet been fixed for the baptism, though it will not be long delayed.

Threatening Letters.

The police authorities are placed in a very unpleasant position by the shoal of threatening letters now pouring upon many well-known people. Even men connected with Ireland in the bygone days are not exempt from attack, and Cabinet Ministers and other prominent people are included. The letters contain threats of injury if certain things are not done, and purpose to emanate from a Communist source. The C.I.D. have now taken the matter up, and an investigation is being made. The area over which the letters have been distributed is a very wide one, and the police are inclined to believe that they are the work of a person who is not normal.

A Motor Cycle War.

War has been declared in the motor cycling world, and uncertainty exists as to the principal competitions to be held later in the year. The parties in the dispute are the Auto Cycle Union, the governing body of motor cycling sport, and the Motor Cycling Club, the principal club in the country. The trouble arose through the recent decision of the A.C.U. that no competitions should be recognised except those held by affiliated clubs. The M.C.C. decided to maintain its independence, and the former body then placed a ban upon the London to Edinburgh trial, which usually attracts about four hundred riders every Whitsuntide. Those who take part in the run to Edinburgh thus will render themselves ineligible to compete in events organised by the A.C.U., and, as these include the Tourist Trophy Race in the Isle of Man, which ranks as the motor cyclists' Derby, the dispute may have far-reaching consequences for the sport.

THE DUCHESS OF YORK.

The Duchess of York and the infant princess are doing well. It was stated authoritatively last evening that better progress could not be desired.

WAR STORES.

PURCHASES IN LONDON.

PAYMENT OF £8,305 QUESTIONED.

MATTER FOR DAIL.

MISSING VOUCHERS FOR REVOLVERS AND RIFLES.

THE Free State Committee of Public Accounts, of which Mr. Thomas Johnson, T.D., is the Chairman, presented to the Dail yesterday its final report on the appropriation accounts for the financial year 1923-1924.

A leading feature of the report is the Committee's comment on the payment of two sums—£5,045 in October, 1923, and £3,260 in February, 1924—to the credit of Mr. F. W. Fitzgerald, London, in respect of transactions in chemicals and arms.

The documents referred to as accompanying the report are not yet available. It is understood that they will be published during the next week or two.

NO DOCUMENTS.

WHY AUDITOR COULD NOT PASS PAYMENT.

Under the heading "Warlike Stores," the following appears in the Committee's report:—

"In his report, the Comptroller and Auditor-General states that a sum of £8,305 paid over to the Ministry of Finance has been charged to the Army Account under sub-head 9, Warlike Stores, but no vouchers or other documents having been produced to support the payment, he had no means of verifying the admissibility of the sum.

"The reference is to payments of two sums—viz., £5,045 in October, 1923, and £3,260 in February, 1924, both being paid to the credit of Mr. F. W. Fitzgerald, London, in respect of transactions in chemicals and arms.

"These matters were the subject of inquiry before the Committee of Public Accounts last year, and were referred to in the Committee's final report on the Appropriation Accounts for the year 1922-23. In concluding that report, the Committee expressed the opinion that a closer investigation than it had been able to give to this account was required, and that all the facts relating to the case should be presented to the Committee of Public Accounts.

"To assist its inquiry the Committee requested the Comptroller and Auditor-General to examine the papers and prepare a memorandum for the Committee in respect of the matter. This memorandum will be found in the records accompanying this report.

GETTING THE FACTS.

"The Committee also called for the production of the Departmental files relating to the transactions in question, and appointed a sub-committee consisting of Deputies McCullough, Esmonde, and Connor Hogan, together with the Chairman, to examine them. The result of their examination is contained in a report to the full Committee, which also accompanies this report. The attention of the Dail is directed to these documents and to paragraphs 8, etc., under the heading 'Purchase of Chemicals and Arms,' of the final report of the Committee on the 1922-23 accounts, submitted to the Dail last year.

"The Committee is not satisfied that there was any liability to pay the sum of £8,125 for 2,500 revolvers or to accept delivery of them, two and a half years after the proposal to purchase them was made; the Committee, further, is not satisfied that there was any liability for the sum of £2,250 advanced on account of a projected purchase of 10,000 rifles; nor is the Committee satisfied that there was any liability to pay £2,250 for chemicals said to be stored in London from September 1st, 1923, to December, 1924 (part), and April, 1925 (part). Consequently the Committee recommends to the Dail that the sum (viz., £8,305) referred to by the Comptroller and Auditor-General should be disallowed.

IRREGULARITIES.

"Every item in this account and almost every incident in connection with the transactions calls for adverse comment. The original payment of £10,000, made out of Army funds to enable purchases to be made, was itself irregular, but might have been excusable by the circumstances of the time (June, 1922), if that irregularity had stood alone. The absence of records of the orders given, as to price or description, might also, possibly, be passed over, as was done in respect of other accounts examined last year, in view of the stress of circumstances prevailing at the time the transactions were entered upon.

"But the failure to take cognisance of facts brought to the notice of the Army authorities respecting the prices being paid by the merchant, who supplied the goods and the profits being made on the transfer to the Army; the acceptance of liability for goods not delivered; the payment, months after the stress of war conditions had passed, of £5,000 'on account' where the sum given by the Finance Department was for payment of such a sum in settlement' of a doubtful or a disputed claim; the ignoring of the authority of the Accounting Officer (Army Finance Officer); the payment of the moneys by the Department of Finance and the subsequent imperative direction from that Department to the Army Finance Officer to repay the amount out of the Army Vote; the failure to make satisfactory arrangements to obtain delivery of the goods for which the £5,900 was a payment; and, in the final stage, the acceptance of goods, for which payment had already been made, of a quality different from and inferior to those invoiced—all these considerations render it impossible for the same leniency to be extended as was done in respect of other transactions having their origin about the same period.

"It may appear that other considerations than would legitimately come into the purview of the accounting officers concerned or of this Committee are held to warrant payment of the sums in question. If such be the case, it becomes a matter for the Dail to decide, after the Minister has submitted his case to the Dail."

A TRIP TO BOBBIO.

While the Committee draws attention to the "subject of over-estimating," it states that financial administration in the Departments of State continued to display steady improvement.

Referring to the expenses of a delegation travelling to Bobbio, Italy, the report declares that, while the occasion was one of historic interest to Irishmen, being a celebration in connection with St. Columbanus, "an abnormal item of this kind ought to have been included in the supplementary estimate and explained to the Dail."

Commenting on the Auditor-General's query regarding the advance by the Army authorities of a sum of £21,836 from the Army Vote mainly for the Secret Service, without proper authority, the Committee confirms the view that the procedure was irregular, and points out that no sanction will be given for secret service charges with the approval of the Minister for Finance and another Minister.

A sum of £40 charged to the Public Education account for taxicab journeys between a Minister's private residence and Government Buildings is also commented upon. "The view of the Committee is that such charges are not properly met out of public funds." The item, however, was allowed.

ENGINEER'S £5,250 A YEAR.

The sum of £5,250, which was paid to the consulting engineer (Property Losses Compensation Account) "is a very large sum to be paid to a single individual in any one year, even for professional services, and the greatest care should be exercised before such payments are held to be justified." It is suggested that the question of the disbursement to one man of a sum greater than that paid to any other State officer would have merited discussion by the representatives of the people.

An outlay of £40 on taxicabs in London, which comes under the Ministry of External Affairs' Account, is discussed. The Committee reports that whereas the existing regulations require the production of

(Continued on Page 8, Column 4.)

BETTING TAX IN THE AUTUMN.

MR. BLYTHE RECEIVES DEPUTATION.

FROM OUR POLITICAL CORRESPONDENT.

Yesterday a deputation representative of the various interests affected by the proposed betting tax waited on the Free State Minister of Finance at Leinster House and placed before him an alternative scheme to that outlined in his Budget speech.

The deputation, which was introduced by Mr. P. W. Shaw, T.D., consisted of Mr. Richard Power, Waterford, representing the bookmakers; Mr. F. Myerscough, representing the Irish bloodstock owners and producers; Mr. D. Gorey, T.D., farmers; Mr. J. H. Peard, racecourse executives; Mr. John Conlan, T.D., racing interests of County Kildare, and Senator Parkinson with Mr. Shaw, representing owners.

After the deputation had laid its alternative proposals before Mr. Blythe—who had with him the Revenue Commissioners—a lengthy discussion took place. It was decided that the deputation should meet the Minister again at an early date, to submit statistics and further information in support of the proposed alternative scheme.

Following the departure of the deputation from Leinster House, there was some speculation in the Lobby concerning the probable date on which the new tax will become operative. A prominent member of the Government Party, in conversation with me, hazarded the guess that it would not come into force this year; but the general belief appeared to be that the Minister would endeavour to make it coincide with the date of enforcement in England.

"It will depend upon the time the legislation is passed," Mr. Blythe told me. He added, "It will not be operative until well into the autumn."

There is, it may be mentioned, in political circles, a disposition to believe that, in their present form the Minister's proposals would be entirely unacceptable to the Dail, and that the Government would discover considerable difficulty in commanding the unstinted support of even the members of its own party for any legislation to give effect to them. In the circumstances, it may be that they will be modified to some extent before they are presented for enactment.

IMPERIAL PARLIAMENT.

BUDGET'S CRITICS.

MR. SNOWDEN'S ATTACK ON CHANCELLOR.

FROM OUR PARLIAMENTARY CORRESPONDENT

WESTMINSTER, Tuesday.

The House of Commons was very quiet, and almost dull, this afternoon after the excitement of yesterday. Members seemed quite lethargic, a state induced by the heavy clouds overhanging London, where there has not been a ray of sunshine for some days.

The real fight on the Budget proposals began this evening, when a general indictment of the Chancellor's proposals was launched by Mr. Philip Snowden in a speech which was rather less acrimonious than usual, though it was hostile to anything and everything put forward by Mr. Churchill in his statement yesterday. A Chancellor, said Mr. Snowden, must be judged by his ability to reduce taxation and expenditure. Taking this as a standard, the Chancellor had failed woefully. Last year he framed estimates nine millions in excess of those of the previous year, and this year he had presented a Budget showing a further increase of 21 millions; so that within a period of eighteen months he had succeeded in increasing national expenditure by £30,000,000.

How was it that Mr. Churchill had got himself into such a muddle? They were told that coal was at the root of the trouble; but really it was nothing of the kind. The real explanation was that the Chancellor of the Exchequer last year gave relief to the income tax and super-taxpayer which he now saw he could not afford. Mr. Snowden proceeded to say that it could hardly be expected that the Labour Party and the present Ministry should regard national economy from the same points of view. He and his friends on the Labour benches were convinced that money spent on social services was, in the end, the most economical. The Government, on the other hand, seemed bent on wasting money on unremunerative and uneconomical devices.

He bitterly attacked the contemplated raid on the Road Fund, and warned the Chancellor that he would meet with the most strenuous opposition from all those who were interested in the development of the highways of the country. As to the Betting Tax, he did not think that he was betraying a secret when he said that the proposal was against the advice of all the experts on this question. Collusion between the bookmaker and the backer would be the easiest thing in the world. The imposition of such a tax clearly showed that the Chancellor was at the end of his tether, or he would never have given tacit approval to what was one of the greatest evils in the world. As last year he described the Budget as the rich man's Budget, so this year he would describe the Budget as the Budget of the profligate and the bankrupt.

PRESS TELEGRAMS.

Whilst Mr. Sexton described the Budget as a thing of shreds and patches, Mr. Harmsworth, who is highly qualifying as an economist of the first order, urged that the rates for Press telegrams should be placed on an economic basis. In his opinion, it was a disgrace that newspaper owners should lend themselves to a subsidy of this kind. Mr. Harmsworth, coming as it did from the son of a great newspaper proprietor, was a sufficient assurance of Mr. Harmsworth's sincerity in the cause of economy.

Mr. Pethick Lawrence introduced a rather novel argument into a generally uninspiring debate by attributing the coal troubles to the action of the Chancellor in returning to a gold standard. Mr. Roy Wilson, a Conservative, praised the Chancellor for his courage in bringing forward a Budget which must commend itself to all fair-minded people. He personally was prepared to go much farther than the Chancellor had gone. He would like to see the rationing of all Government departments, the abolition of the Ministry of Transport, the calling of a halt in the automatic increases of salaries of highly-paid officials, and a reduction in the salaries of members of Parliament.

Sir John Simon, though popularly supposed to represent the Nonconformist conscience, admitted that, while he was opposed to the betting tax, it was not with him a matter of high moral principle. Indeed, he occasionally ventured half-a-crown on a game of golf. Mr. Macquisten intervened with the observation that golf was sometimes a game of skill. "So was picking the winner," replied Sir John.

"A TERRIBLE EVIL."

But, apart from such a consideration, was it, he asked, a wise thing to acquiesce in what, when carried to excess, was a terrible national evil? Another objection was that the tax would put bookmakers and gamblers who were carrying on a legitimate business at a serious disadvantage compared with those who were secretly breaking the law.

At 11 o'clock the debate was adjourned until to-morrow.

IRISH LAND PURCHASE.

FREE STATE'S PAYMENTS.

Mr. Churchill, replying to Colonel Gretton in the House of Commons, said that the amount paid to the British Government by the Government of the Irish Free State on account of the Irish Land Purchase Acts, 1891 to 1909, during the year ended 31st March, 1925, was £4,179,360. This represented the total amount due in respect to land purchase annuities for the year, together with a contribution of £183,500 towards bonus and excess stock charges, and the arrears of the annuities which were outstanding on the 1st of April, 1925, pending discussion of certain questions regarding the incidence of income tax, which had now been settled. No arrears were now outstanding.

THE BETTING TAXES COMPARED.

THE financial resolutions, which were issued subsequent to the Budget, give additional details of the British proposals regarding the betting tax, to which Mr. Churchill made no allusion during his speech. The schemes outlined by Mr. Churchill and Mr. Blythe are compared below:—

Mr. Churchill's Proposals.	Mr. Blythe's Proposals.
It is proposed, as from November 1 next, to charge a duty of .5 per cent. on legal bets made with a bookmaker.	All betting transactions will be liable to a tax equal to 5 per cent. on the sum staked.
Together with— A duty of £10 on certificates to be taken out by bookmakers and a duty of £10 on the registration of each set of premises used by a bookmaker for receiving bets on credit.	Bookmaking, whether on a cash or credit basis, will be legal for persons who have paid £10 Excise licence duty. But it may be carried on only on racecourses or in premises in respect of which a £20 licence duty has been paid.
Relief from duty will be allowed in the case of bets laid off and bets which for any reason (*e.g.*, abandonment of a race) are void.	Question of "laying-off" to be considered. Exemption may be granted to bookmakers in respect to bets in which backer defaults.
No proposals.	Offence to attempt to bet with a bookmaker outside Free State. Post Office to have powers to stop communications by telegram, telephone or letter to such bookmakers.
Present laws regarding cash betting to remain in force. Wagers not to be invested with any recognition or sanctions. Present anomalies remain.	Existing ban on betting to be removed, and betting—cash or credit—can be carried on in premises licensed for the purpose where no trade or business is carried on.
Gaming Act to remain in force.	Gaming Act to remain in force, and irrecoverability of betting debts will remain.
Tax of 5 per cent. on stakes to be collected on returns furnished by credit bookmakers. Cash betting on racecourses will be taxed by system of tickets.	Tax of 5 per cent. on bets to be paid either on certified returns, the bookmaker giving bond as required by Revenue Commissioners, or by the use of stamped slips or recording pads.
Not to be imposed before November 1st.	Date not announced.
Estimated to produce £1,500,000 this year and £6,000,000 for full year.	Estimated to produce £60,000 this year and between £150,000 and £200,000 a year afterwards.

NEW TAXES ON COMMERCIAL GOODS VEHICLES.

Unladen Weight.	Proposed British Scale.	Proposed Free State Scale.	Northern Ireland.
	£	£	£
Electrically propelled vehicles not exceeding 25 cwt.	6	6	—
Other vehicles:—			
Not exceeding 12 cwts.	10	10	10
Over 12 cwts. but not over 1 ton	16	16	20
" 1 ton " " " 2 tons	26	30	30
" 2 tons " " " 3 "	40	45	45
" 3 tons " " " 4 "	48	60	60
" 4 tons " " " 5 "	54	75	80
" 5 tons	60	90	100
" 6 tons	60	105	—
With an additional duty in any case if used for driving a trailer	10	12	10

NEW TAXES ON MOTOR CHAR-A-BANCS.

Seating Capacity.	Proposed British Scale.	New Free State Scale.	Northern Ireland.
	£	£	£
Not exceeding 6 persons	15		12
Over 6 and not over 8	15	28	28
" 8 " " " 14	30	28	28
" 14 " " " 20	45	40	40
" 20 " " " 26	60	52	52
" 26 " " " 32	72	64	64
" 32 " " " 40	84	2 for each seat over 32.	80
" 40 " " " 48	96		96
" 48 " " " 56	108		112
" 56 " " " 64	120		128
" 64 " " "	120 with an additional £1 10s. for each person in excess of 64.		

DEPRESSION IN AGRICULTURE.

FARMERS STATE THE CAUSES.

MARKET PRICES AND SHOP CHARGES.

Representatives of thirteen County Committees of Agriculture attended an Agriculture Conference yesterday in the Boardroom of the Department of Agriculture in Dublin, to which also representatives of agricultural and ratepayers' associations were invited.

The chief topic discussed was the depressed state of agriculture, and the suggestion was made that there was little use in having more production in farming if the farmer was not to have better prices for what he produced.

As an illustration of the wide difference between the price paid to the producer and that charged to the consumer, a delegate mentioned the experience of a fruit-grower who placed his pears attractively on the market, and received a penny apiece for them. Later he saw the same pears being sold in a shop in Dublin at ninepence apiece.

THE ATTENDANCE.

OBJECT OF THE CONFERENCE.

Mr. P. Belton (Co. Dublin), who presided, stated that the general depression in agriculture made it necessary that some action should be taken to give expression to agricultural opinion from the people intimately and solely engaged in agriculture. The County Committees of Agriculture administered about £200,000 a year, and it was desired that something should be done to establish an Agricultural Council. He was glad to say that every political party was represented.

Agriculture was the foundation of the State, and if agriculture went down the State would go with it. Delegates had been appointed by thirteen counties—Kildare, Wicklow, Clare, Monaghan, Louth, Galway, Leitrim, Mayo, Wexford, Tirconnail, Leix, Meath and Dublin.

Mr. M. Egan (Galway) said that so far as the grazing section of his county was concerned they were not prosperous. He denied that farmers hoarded money made during the war. He feared that they were going back to the conditions which prevailed after the Franco-Prussian War, when prices dropped. There was a danger of the country running into the same amount of poverty. There was no use having greater production if they did not get good prices for their produce. He saw no hope except in the creation and increase of a home market for the consumption of their produce.

Mr. B. Maguire (Leitrim) urged that better credit facilities should be made available for farmers.

CREDIT FACILITIES.

Mr. Murphy (Monaghan) stated that they wanted facilities for credit for farmers and a better system of marketing. There was no fair ratio between the cost and selling price of farm produce. Few people living on small farms ever got the credit needed to help them out of the bonds of the shopkeeper and to prevent them from selling crops or produce when they should not.

Mr. Roe (Dublin) said that small farmers in Co. Dublin were on the verge of bankruptcy. Owing to rapid methods of transport, produce from neighbouring counties was being brought into the Dublin market and knocking out the Dublin farmer altogether. He was taxed on a proximity value, which did not exist at present. The County Dublin was just as much a ranching county as Meath. It was going out of tillage altogether.

Mr. Feehan (Louth) said that, except for the Northern area, Louth also was going out of tillage.

Senator Barrington (Limerick) contended that the key of the whole situation was the fact that the farmer was not getting value for his produce. As an example he mentioned the case of a fruit-grower who had his pears attractively placed on the market but only received a penny apiece for them. Later, in a Dublin shop, he saw the same pears being sold at 9d. each.

Mr. Ringwood (Leix) said that they were working for nothing, and urged the imposition of a tariff on barley, oats and wheat.

Mr. Bergin (Kildare) said that short term loans appeared likely to be productive of the greatest good. In connection with the beet sugar industry, he said that the manufacturers recognised that huge quantities of

Continued on Page 8, Column 6.

DUNLOP'S STRONG POSITION.

UNIQUE ORGANISATION.

Sir Eric Geddes, in his speech at the Dunlop meeting in London yesterday, said that they might have paid an increased ordinary dividend, but their most vital necessity was to place the company in a thoroughly strong financial position. They always had in mind that as the company progressed they hoped to pay larger dividends, but to pay larger dividends without building up reserves was the road to ruin.

The redemption of the 8 p.c. Debentures and the American company's bond debt meant a benefit of £1,000 a day to the company and its subsidiaries.

The principal portion of the address was devoted to a review of the progress of the home company and its subsidiaries. The employés at Fort Dunlop had increased during last year by one-quarter and the wages bill by one-third. Sales of the Dunlop golf ball have been trebled in three years. The Rubber Plantation Property was fit to rank as one of the finest assets of the company. In Europe they were well satisfied with their rubber position in 1925, and the American corporation is to-day in a very favourable position as regards rubber. The American company is making solid and sound progress, and the loss last year was entirely due to the fluctuations in the price of rubber.

The Dunlop Rubber Company is a unique undertaking—by far the largest rubber manufacturer, the largest cotton spinner, the largest rim and wheel maker, and by far the largest rubber planter in the British Empire. On the Continent of Europe the prospects are brighter than ever.

Mr. F. A. Szarvasy, in seconding the report, announced that they had secured the services of the Chairman, Sir Eric Geddes, as managing director, Sir George Beharrel, for a period of ten years, during which time they would devote the whole of their services to the company. In addition, there was an arrangement that for a further period of ten years they should not be arrayed against the company.

Mr. Wyndham White, K.C., made an eloquent appeal on behalf of the Ordinary shareholders, and deprecated the building up of huge reserves.

In reference to a question about the legal actions between the company and former directors, the Chairman stated he could only say they had not been dropped or compromised, but were proceeding normally.

The report and the other resolutions were adopted unanimously, after an amendment had been accepted limiting the percentage remuneration to certain directors to £13,000 in all. The dividend will be paid on May 31, and the Chairman promised to consider the question of interim dividends later.

A verbatim report of the proceedings will be found on pages 10 and 11.

CASE OF LIEUTENANT CLENDINNING.

NOT TO BE REOPENED.

In the House of Commons yesterday, Mr. Lansbury asked whether any inquiry had been, or would be, held into new charges and allegations against the Secretary of State and senior officers of the Army, contained in a pamphlet recently published by Lieutenant C. R. Clendinning.

Captain King—No, sir. The case of this officer has already been the subject of the fullest investigation, and nothing new has been disclosed which warrants a re-opening of this case.

Mr. Lansbury asked if the officer had had an opportunity of appearing before the investigating committee.

Captain King—I shall require notice of that. But the matter was fully investigated by the Secretary of State in the Socialist Government.

Mr. Lansbury asked if the hon. member was aware that this officer's greatest complaint was that he and his witnesses had never been heard, and in view of the man's propaganda on his own behalf, would it not be well to give him a hearing?

Captain King—The question has been thoroughly considered, and we see no reason for reopening it.

At the inquest on Dr. John Drummond (55), found dead in bed at his Liverpool residence, it was stated that the deceased man took chloroform to induce sleep, and the medical evidence was that death was due to chloroform vapour. A verdict of "Death due to misadventure" was returned.

In shipbuilding both employers and employés have faced the hard facts of the economic situation and made mutual sacrifices for the sake of the industry.—Lord Kylsant.

Efficiency is the keynote of American success, and I cannot help thinking we have something to learn from the United States.—Sir Douglas Hogg.

YESTERDAY'S COAL CONFERENCES.

POSITION SLIGHTLY EASIER.

ANOTHER JOINT MEETING TO-DAY.

ALL ASPECTS TO BE CONSIDERED.

Yesterday's meetings of the Prime Minister with the coal-owners and the miners' representatives give the impression that a more favourable atmosphere for settlement now exists, and in London last night the situation was felt to be somewhat easier.

To-day an open conference, at which Mr. Baldwin will preside, will be held, and it is believed that all aspects of the situation will be considered, including the possibility of a limited wage reduction, should the principle of a national settlement and a national minimum be recognised.

NUMEROUS MEETINGS.

PRIME MINISTER'S STATEMENTS.

After the joint conference with the Premier subsequent to the owners' interview with the Prime Minister, yesterday afternoon, the coal crisis negotiations developed with greater rapidity than had been anticipated. The meeting was followed by a conference between Mr. Baldwin and the Industrial Committee of the Trade Union Congress at No. 10 Downing street, their deliberations being resumed at the House of Commons at 5 o'clock with the small Negotiating Committee of the Miners' Executive participating.

The two bodies were with the Premier for about an hour, and then ensued further consultations between the Miners' Committee, their Executive and the Industrial Committee. The outcome of these proceedings was that about half-past six the Miners' Negotiating Committee went downstairs to the Prime Minister's private room and met the coal-owners in joint conference with Mr. Baldwin.

An announcement of the day's negotiations was issued by the Prime Minister yesterday evening as follows:—

"Following upon the Prime Minister's meeting with the men yesterday evening, the Owners' Committee held a meeting this morning and the Prime Minister met them at 2.30 p.m. On behalf of the owners Mr. Evan Williams informed the Prime Minister that they had given prolonged consideration to the points that arose during his previous discussion with them, and that they had come to the conclusion that if the Prime Minister were to invite both parties to meet him together they would not impose any limitations or reservations at all upon the discussions that might take place.

"Later in the afternoon, after a meeting of the Industrial Committee of the Trades Union Congress Joint Council, the Prime Minister met the Miners' Committee, and, after explaining the steps that he had taken since Friday last, proposed to them that there should now be held under his chairmanship an open conference for the purpose of negotiations. The miners accepted the Prime Minister's suggestion, and a joint meeting was arranged for 6.30 p.m."

The following further official statement was subsequently issued by the Prime Minister:—

"The joint meeting between the Owners' Committee and the Miners' Committee took place, as arranged, at 6.30. After a discussion lasting a little over an hour it was arranged that a further meeting should take place at 5 o'clock to-morrow afternoon."

IMPROVING OUTLOOK.

In a statement last night, Mr. Cook, Secretary of the Miners' Federation, said that there was every probability that the delegate conference called for this morning would be adjourned until after the resumed conference with the owners.

The relief afforded by the favourable turn of events yesterday evening was plainly observable on the face of Mr. Arthur Henderson, who abandoned his habitually serious mien for radiant smiles, while Mr. Herbert Smith whistled cheerfully as he walked through the Committee corridor at the House. The situation generally was regarded in trade union circles as distinctly easier, especially as the owners' abandonments of reservations upon matters for discussion would presumably include the examination of the whole question of national minimums and any other proposals from the miners' side.

TO-DAY'S MEETING.

The open conference, it is understood, adjourned more or less on the understanding that the miners' Executive would endeavour to obtain from to-day's delegate conference more negotiating elasticity, so that all aspects of the situation might be considered, not excluding the possibility of a limited wage reduction, provided that the principle of a national settlement and a national minimum were recognised. The owners, it is believed, would be prepared to discuss the position on a national basis if the other side are relaxed from their instructions not to consider reductions or longer hours. At the same time, the miners' representatives, of course, have not committed themselves in these directions.

A prominent Labour politician stated that, although the stage of actual negotiations had not been reached, the line and tone of the discussions were more hopeful.

After the open joint conference with the Premiers the Miners' Executive and Trades Union Industrial Committee conferred together at the House of Commons, the proceedings lasting till 10.30 to-night. It was then announced that their respective sub-committees would meet together this morning.

Mr. Cook stated that to-day's delegate conference would by lunch time reach a unanimous decision on the line of policy which the Executive were to place before the joint conference with the owners at this afternoon's resumed negotiations.

FOOT-AND-MOUTH DISEASE.

MINISTRY'S CONCESSION EXTENDED.

In connection with the Driffield outbreaks of foot-and-mouth disease, the Ministry of Agriculture has extended the concession whereby fat animals may be permitted to be moved from that area to slaughterhouses in Hull, Huddersfield, Leeds and Sheffield, to the following additional towns—Wakefield, Barnsley and Dewsbury.

NORTHERN ECONOMY BILL.

FARMERS AND THE ROAD FUND.

The Antrim County Council, at its meeting yesterday, criticised the Northern Government's Economy Bill, which was introduced on Thursday last.

Mr. J. S. F. McCance said that the important clause was that which dealt with the Highways and Bye-ways Act of 1888. The proposal now before the Government was to take away from Northern Irish counties £43,000. The sum to be taken from County Antrim would amount to £8,004. The Government proposed to recoup them by a grant from the Road Fund. But that would in reality leave the Road Fund contribution to relief of rates and maintenance of roads £43,000 less. They should protest as strongly as possible against such rushing of legislation by the Government. He moved that a resolution of protest should be sent to every member of the Northern Parliament.

Senator H. A. M. Barbour seconded the motion and it was passed unanimously.

The good despot is one who interferes with the operation of the law wherever equity demands it, and that is what most people would like to see God doing.—Dean Inge.

LATE NEWS

CALCUTTA RIOTS.

FURTHER BLOODSHED YESTERDAY.

CALCUTTA, Tuesday, 10.45 p.m.

Sporadic cases of assault and street fighting continue. The known casualties to-day amounted to 10 killed and 15 wounded. —(Reuter.)

FROM "THE TIMES" CORRESPONDENT.
CALCUTTA, Tuesday.

The chief incident in this morning's rioting was the appearance of a large Moslem mob, armed with daggers, crude swords, fashioned from hoop-iron, and "lathis" (staves), in the Raja Bazaar district. They were ordered to stop by a police picket of five, whereupon a man at the back of the crowd fired, killing the head constable. The mob rushed on, injuring and overpowering the remainder of the picket.

There was considerable disturbance in Amherst street until the arrival of an armoured car, which had to empty two magazines into the mob before it was dispersed. Three persons, including a Bengalse student, apparently a passer-by, were killed, and about thirteen wounded, besides casualties which the mob took off with it.

Murderous assaults were continued throughout yesterday, when it was estimated that in five days' rioting 38 persons had been killed and 330 injured.

I understand that the police are being reinforced by the enrolment of 100 men from the North Staffordshire Regiment, as special sergeants.—(Press Association, Copyright.)

REMARKABLE AIR ACCIDENT.

THREE MEN KILLED IN COLLISION.

WARSAW, Tuesday.

Horror-stricken crowds watched an aeroplane accident which occurred over the city this afternoon, during the funeral of a well-known military pilot, Colonel Serednicki—who was killed several days ago while flying from Cracow to Warsaw.

As the funeral procession was making its way to the cemetery from a church situated in the centre of the city it was escorted by twenty-one military aeroplanes, flying overhead.

When the procession drew near to the cemetery, on the outskirts of Warsaw, one aeroplane was seen to strike several others with its wings while performing an evolution.

One machine straightaway crashed to the ground, the pilot and observer being killed, while the pilot of another aeroplane was wrenched out of his seat and fell headlong from a height of over fifteen hundred feet; the force of the impact was so great that he was almost buried in the ground where he fell. His machine, however, planed down, and, presumably, landed far away, although its fate is unknown.

Meanwhile, the aeroplane which had caused this catastrophe landed safely with its pilot, unharmed, on the outskirts of the city.

The military authorities are conducting a thorough enquiry into the accident, which happened in dense, cloudy weather—(Reuter.)

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QUESTIONS IN DAIL.

PASSPORTS.

The Minister for External Affairs informed Mr. Grattan Esmonde that the Free State would be represented at the International Conference on passports. The representative at

prevent the Government from employing such a man in the absence of a competent younger applicant.

NARROW DIVISION.

The mover of the amendment failed to obtain unanimous leave of the Dail to withdraw it, and on a division it was defeated by 29 votes to 27. The voting was as follows:—

For the amendment—Deputies Alton, Good, Hewat, C. Hogan, J. Cosgrave, MacCartain, Keogh, Johnson, Clancy, Wilson, Magennis, Mulvany, Nagle, Norton, T. J. O'Connell, O'Connor, Colohan, M. Doyle, P. Duffy, Dineen, Heffernan, Lyons, O'Maille, Morrissey, T. Murphy, P. Hogan (Clare), and Redmond—27.

Against the amendment—Deputies Bolger, Walsh, Wolfe, Craig, Mrs. O'Driscoll, Dwyer, Fitzgerald, Dr. Hennessy, MacBride, President Cosgrave, McGilligan, Nicholls, Sears, Nolan, Hughes, M. J. Hennessy, Broderick, Crowley, Doherty, Dolan, P. S. Doyle, E. Duggan, Lavin, J. Murphy, Roddy, O'Sullivan, O'Shaughnessy, Tierney, O'Higgins—29.

The Minister for Justice informed Major Bryan Cooper that the officers, clerks, messengers and servants to be appointed to the Circuit Courts would be appointed through the machinery of the Civil Service Commission. That included the court stenographers.

Several official amendments to Part III. of the bill, which deals with the District Court, were passed without discussion.

Mr. Duggan moved the insertion of a new sub-section, which states that no appointment shall be made to the office of Under Sheriff after the passing of this Act, and that all the powers, duties, rights and obligations of the Under Sheriffs in counties and county boroughs be transferred to the county registrars.

This was agreed to.

FEES.

Mr. Duggan moved an amendment to Section 48, which provided for the varying from time to time of court fees, the officers to whom they are to be paid, and the manner in which such fees are to be collected.

The amendment was to the effect that the concurrence of the Rules Committee was required for this provision.

Mr. O'Higgins explained that it was his view that the fixing of court fees should be in the hands of the Minister, but certain representations had lately been made to him by the legal profession, and this amendment was the result. By this amendment he and the Minister for Finance would fix the fees, with the previous concurrence of the Rule-Making Committee. In the unexpected event of the Committee and the Ministry not coming to an agreement, he would have to come to the Dail for further powers.

Mr. Johnson expressed the hope that the Minister, when exercising his powers under the Act, would endeavour to make the court fees much lower than they are at present.

Mr. O'Higgins replied that his view was that the court fees as such were not so high, and did not form any considerable portion of the cost of litigation. It was the professional fees, rather than the court fees, that made litigation expensive.

The amendment was accepted.

IRISH SPEAKERS.

Mr. McBride moved as an amendment the insertion of a new section as follows:—"No person shall be appointed to any position under this Act unless he has a thorough and competent knowledge of the Irish language, but this provision shall not apply to any existing officer who accepts employment or is re-employed under the provisions of this Act."

Mr. McBride said that he did not suppose that there was no necessity for his saying anything to recommend the amendment, which was what the country had been asking for for a number of years.

Mr. O'Higgins said that the Civil Service Regulation Acts made the Civil Service Commissioners the judges of the extent to which a knowledge of Irish was to be required as a qualification for a public post. The Department of Justice had endeavoured constantly to get Irish speakers for the Irish-speaking districts, and had succeeded in the Gaeltacht in having the business of the Courts carried on in Irish. If the amendment was good for the Court officers, it should be good for the whole of the public services, the judiciary, the police, and even Deputies. To say that the whole service of the Courts would have to be reserved exclusively for Irish speakers was to demand the impossible. Not to one-twentieth of the need had they Irish speakers with sufficient qualifications to perform the work.

NOT SATISFIED.

Mr. McBride said that he was not at all satisfied with the explanation of the Minister. According to it all the inferior officers in the Civil Service must have a knowledge of Irish, but the higher-paid officers of the Court are not required to have it.

Mr. O'Higgins asked whether the Deputy would apply the amendment to Court stenographers, and Mr. McBride replied that he would apply it to everyone.

Mr. O'Higgins—Does the Deputy recollect recommending a stenographer for the Courts who did not know Irish?

Mr. McBride said that he recommended a young man, but he did not know if he knew Irish.

Mr. O'Higgins—And did not care.

Mr. McBride—I knew him to be a very respectable young man.

Mr. O'Higgins added that it would not be honest for him, in face of the actual position, to bind himself by accepting the amendment. The supply of competent men with a knowledge of Irish simply was not in the country. There was a point beyond which they could not sacrifice reasonable efficiency in the public service. If he accepted the amendment, and it were enforced literally, there would be a breakdown in the judicial system of the country. His Department had experienced difficulty in getting a sufficient number of Irish-speaking Justices for the Gaeltacht. He was not dealing with the amendment in any hostile spirit, but he would suggest that they would be better able to consider it when they had the report of the Gaeltacht Commission

Mr. Wolfe said that he had learned several languages, including two dialects of Hindustani, and he had acquired a certain amount of Irish. He could say that after a certain age a person could never learn Irish so as to be able to use the language perfectly in the ordinary business of a Court.

COMPROMISE SUGGESTED.

Mr. McCurtain suggested that they might, perhaps, compromise on the amendment by adopting the rule of the Indian Civil Service, and allow those receiving appointments a certain time to become competent in the language.

Mr. O'Higgins said that it would not be practicable to adopt the deputy's suggestion for the whole area of the State. He was fully alive to the necessity for keeping the administrative machine in every county in a position to do business with all the people of that county. After all, the first business was to provide an efficient administrative machine. Other considerations had to come second to that. They would not come second if he were to accept the amendment or the suggestion of Deputy McCurtain.

Major Cooper said that he was in full agreement with the principle that the Courts in Irish-speaking districts should not have to be dependent on interpreters. When a comparison was made with the learning of the native language by Indian civil servants it had to be remembered that in India they had a large number of fully qualified native teachers accustomed to teaching Europeans for examination. As far as he knew, they had not a similar class of teachers of Irish.

The amendment was withdrawn.

TO SAVE PENSIONS.

Major Bryan Cooper moved an amendment by which officers, instead of going out on pension, might be induced to remain. He said that his intention was to preserve to the existing officers such rights as they had under the Judicature Act of 1877, and under the Treaty. He wanted them to renew their services instead of going out on pension.

Mr. O'Higgins said that he was advised that those officers had no rights under the Act of 1877.

Major Cooper suggested to the Minister that the narrow line of legality was not the line to follow in regard to persons who were frightened as to the effect of this bill when it was passed.

The amendment was lost.

Prevention or Cure of

SORE THROAT

COLD IN THE HEAD, INFLUENZA.

Gargle with a few drops of

CONDY'S FLUID

in a tumbler of Warm Water (see directions on bottle) and sniff up the nostrils out of the palm of the hand.

Ordered by Medical Officers of Health

OF ALL CHEMISTS AND STORES.

CONDY'S FLUID Co., Goswell Road, London.

The remaining amendments of the 86 on the paper, all official, were agreed to. The last of the number was one which Mr. Duggan said was inserted to remove any doubt as to the independence of the judges in judicial matters.

The report stage was fixed for Friday, May 7th.

SHOP HOURS.

The House took up the Committee stage of the Shop Hours (Drapery Trades) Bill introduced by Dr. Hennessy to alter the closing hours of drapery shops in Dublin and district, as fixed by an Act passed last year.

Mr. Johnson said that the Act of last year was accepted by the workers in the trades concerned as something that would tend to prevent disputes as to hours of work by stabilising what was a general understanding and a definite agreement as to the hours for closing shops in Dublin. Before the Act had time to prove its value the present bill was brought forward to amend it in its most important provision. The bill led the shop assistants to come to the conclusion that they could place no reliance on legislation, and that they would have to rely on what was known as the industrial arm to secure reasonable hours of labour. For that reason he would not move the amendments in his name on the paper.

The Committee stage was then passed without any discussion.

COMMISSIONERS

EXTENSION OF PERIOD OF OFFICE.

The Minister for Local Government moved the second reading of the Local Authorities (Dissolved Authorities) Bill, to give power to extend the period of office of the Commissioners administering the business of the Dublin Poor Law Union, the Dublin Corporation and the Cork Corporation.

He told the House that by statute elections would have to take place for Guardians for Dublin Union on November 21st, 1926; for Dublin Corporation May 27th, 1927, and for Cork Corporation on October 30th, 1927. In view of the fact that the whole question of the administration of poor law relief was under investigation by the Poor Law Commission, it was considered advisable not to hold the elections for Guardians of the poor in Dublin Union and to continue the present Commissioners in office. A Guardians' election in Dublin would cost £4,000 and elections to the Corporation £5,000.

He expected that in a short time the Commission dealing with the civic government of Dublin would make its report, and that the views of that body with regard to Dublin would have some bearing on the position in Cork. It was very likely that the Commission would not recommend the revival of the Dublin Corporation in its former state. Accordingly he asked the Dail to relieve them of the legal necessity of undertaking the trouble and expense of carrying out elections under the circumstances.

MINISTER'S VIEWS WANTED.

Mr. Johnson said that he had hoped that the Minister would give some indication of his views on the future of local government in the cities and towns. He did not understand that it was for the Greater Dublin Commission to deal with that problem for the whole country. There was a good deal to be said for government by the Commissioner system, but it seemed to be forgotten that the Commissioners at present in office were a law unto themselves, not responsible to the ratepayers, while they might be, but he was not sure, responsible to the Minister for Local Government.

The Commissioners had been praised for the success of their work in Dublin, but they had simply carried out schemes adopted and ready for carrying out under the *régime* of the Corporation. While he had not the slightest intention of casting any doubt on the integrity of the Commissioners, he said that a system of local government, without responsibility and without any educational value in citizenship, based on a purely emergency arrangement, should not be continued one week beyond the requirements of the emergency.

BUSINESS MEN'S THANKS.

Mr. Hewat said that nobody would appreciate more than business men what the Commissioners had done to relieve the burden that pressed so heavily on their shoulders, and at the same time to administer the affairs of Dublin in a very creditable way. He thought that the Commissioners had given general satisfaction. There would be a very large consensus of opinion by responsible citizens that, pending the re-arrangement or re-organisation that the present arrangement should be continued, but the citizens would hardly contemplate the continuance of that position indefinitely.

On the question of re-organisation he thought it advisable that the Government should give a lead to public opinion as soon as possible, so that people could consider the matter from their own standpoint before the legislation was brought to the Dail.

The reason why the Commissioners had been successful in Dublin was that they had found a state of affairs that was not very creditable to the old Dublin Corporation. A Corporation elected on the same basis as formerly could not be acceptable to the people of Dublin in any re-awakened sense of their responsibilities. Coupled with the extension of the Commissioners' term there ought to be the condition that within a reasonable time the citizens should know what was going to arise out of the change that had taken place.

They had to begin a new life in the City of Dublin. What general principles were going to underlie the legislation that was going to alter the condition of affairs? That was important for the dispelling of the uncertainty that lay everywhere at the present time. The sooner they were able to look forward with some confidence to the re-building of their civic organisation, the better for everybody concerned.

MINISTER'S REPLY.

Mr. Burke, replying, said that he had meant to convey that the eventual decision on the findings of the Greater Dublin Commission would be based on evidence that would naturally form portion of the evidence that would help the Ministry in finding a solution of the problem also of the City of Cork, if not of other cities in the Free State.

The Commissioners of Dublin and the Commissioner in Cork were rather anxious that the whole responsibility should not be left on their shoulders, and they would welcome some kind of a buffer in the shape of a popularly-elected body between themselves and public opinion.

He was not in a position to anticipate what the advice of the Greater Dublin Commission would be, and he did not know how far they would be able to base legislation on any of the decisions of that body. There was no danger, however, of the present transitional system being left in operation for an undue length of time; but they felt that when they were getting powers with regard to the Commissioners of the Dublin Union they should obtain power to extend the term of the Dublin and Cork Borough Commissioners also.

If they had to wait for the Greater Dublin Commission to bring in its report, and afterwards to fashion legislation guided by that report and have the necessary time for any publicity that might be considered desirable to sink into the public mind, it would seem that they were not asking for an undue extension.

The second reading was carried, and the Committee stage was appointed for next Tuesday.

CIVIC GUARD PREMISES.

Mr. O'Higgins obtained leave to bring in a bill to extend further the time during which certain powers conferred on the Commissioners of Public Works in Ireland by the Civic Guard (Acquisition of Premises) Act, 1923, may be exercised.

The second reading will be taken next Tuesday.

PUBLIC ACCOUNTS.

On the motion of Mr. Blythe, a resolution was passed that, in accordance with Standing Order 100, a special committee, to be designated "The Committee of Public Accounts," be appointed, and that the members of the committee be nominated by the Committee of Selection, and that the committee have power to send for persons, papers and records.

It was also agreed that the report of the Comptroller and Auditor-General for the year ended 31st March, 1925, be referred to the Committee of Public Accounts for examination and report.

The House adjourned till to-day.

Prize of Wexford Land.—Messrs. J. O'Connor and Co., solicitors, Gorey, Co. Wexford, on behalf of Mr. Malachy Sweetman, Mount St. Benedict, Gorey, negotiated with Messrs. Irwin and Co., auctioneers, for the purchase, by private treaty, of the house and lands at Ballycourcey, the property of Miss Esmonde. The lands, containing about 105 statute acres, are held in fee-simple, free of rent, and the purchase money was agreed upon at £2,300. P. J. O'Flaherty and Son, solicitors, Enniscorthy, had carriage of sale.

There is no greater fallacy than to suppose that there is only a limited amount of work to go round; the more we produce, the more we swell the volume of production.—Sir Philip Cunliffe-Lister.

PRICE OF BREAD IN DUBLIN.

THE INCREASE IN COST OF DELIVERY.

DESIRABILITY OF NIGHT BAKING.

The desirability of restoring night baking was alluded to at yesterday's session of the Commission on Food Prices in the Free State, at 88 Merrion square, Dublin.

Mr. Hugh Kennedy, of the firm of Peter Kennedy, Great Britain street, Dublin, said that the fact that there was no night baking in the Free State, as a rule, unquestionably greatly increased the cost of delivery.

Mr. D. J. O'Donoghue, manager, and a director of Messrs. Boland, Limited, said that he thought it desirable to restore night baking, if possible. Motor transport, he added, increased the cost of delivery without any increase in the output. Since 1919 the cost of distribution had gone up by from 22 per cent. to 25, attributable to the change from night baking to day work.

QUALITY OF DUBLIN BREAD.

PRICES AND OUTPUT COMPARED.

Mr. Kennedy told the Commission that he had been engaged in the Dublin bakery trade for about 40 years, and is a member of the Dublin Master Bakers' Committee.

Answering the Chairman (Senator S. L. Brown), Mr. Kennedy said that if bakers worked more than eight hours a day they were paid for overtime. Each man baked about 13 sacks of flour a week. They got about 89½ four lb. loaves to the sack of flour, and used the best quality flour. The price of bread in Belfast per 4lb. loaf was 10½d.; here it was 11d. About 70 per cent. of the bread in Belfast was delivered to wholesalers, but in Dublin about 60 per cent. of their bread was delivered by vans. About 20 per cent. of the bread baked on his premises was sold across the counter; 65 per cent. was delivered to shops, and the remaining 15 per cent. was delivered to private houses. It was his experience that people were not inclined to buy across the counter.

OVERLAPPING IN VAN SERVICES.

Questioned by the Chairman with reference to overlapping in the van services, he said that in cases where the van men were paid on commission there was some overlapping, as the men would have personal customers in different parts of the city. Otherwise there was little chance of two vans from the one bakery appearing in the same street. The fact that there was no night baking in the Free State as a rule, unquestionably greatly increased the cost of delivery.

Questioned by Mrs. Kennedy—Witness said that the number of loaves in a batch varied according to the size of the oven from about 280 to 500.

Asked by the Chairman if he agreed with Mr. Lewis that an average of twelve loaves would be a fair test of weight, Mr. Kennedy replied that he did, and that he understood that was the view of the bakers throughout the Free State.

Questioned by Major Bryan Cooper, T.D., witness said that he had no Government or public contracts, but, from his knowledge, he understood that occasionally the prices were somewhat below the trade prices. He could only explain that by a desire for a certain amount of assured business. The evidence from the Curragh and the South Dublin Union had amazed him. He could not understand how at the Curragh they could get 9½ 4lb. loaves to the sack. These institutions were not baking bread to sell to the public. One of the reasons for the high cost of bread in Dublin was the expense of delivery.

Major Cooper—Is it not in the interest of the trader to encourage the public to buy over the counter—whether over your counter or over the retailer's counter? It is.

FOOD VALUE OF THE LOAF.

Would it not be desirable if you could reduce the price of bread by doing away with van delivery, except to retailers? I don't think that could be done. People will insist on having bread delivered to their houses.

Answering Senator Farren, the witness said that the food value of the Dublin loaf compared very favourably with the loaf in any other part of the kingdom. About 70 per cent. of their bread was baked in the old-style oven. He had no knowledge of any restrictions being placed on the output of his firm's employés by their trade union. The discontinuance of night work in the bakery trade had increased the cost of delivery of bread, and he was afraid that the cost would tend to increase rather than diminish. Conditions in the bakery trade, so far as workshops were concerned, were ever so much better now than thirty or forty years ago.

Chairman—Apparently in Liverpool and some other towns in Lancashire, the normal output of bread is double what it is here?

Mr. Kennedy, in reply, said that it was a different description of bread, and was turned out in large quantities by automatic plant.

Major Cooper—Could you turn out a greater output each week and reduce the price if you installed automatic machinery? I doubt if the reduction in price would wean the people from their present taste in bread.

NIGHT BAKING.

Mr. D. J. O'Donoghue, manager and one of the directors of Messrs. Boland, Ltd., was then examined. The Dublin public insisted on getting hot bread early each day. Motor transport increased the cost of delivery without any increase in the output. Under existing conditions the baking was not concluded until late in the afternoon, with the result that bread so turned out could not be delivered that day. A considerable quantity of bread had now to be treated as stale bread and disposed of at the best price which could be obtained for it, which was always less than the standard price.

Answering the Chairman, Mr. O'Donoghue said that the yield of 4lb. loaves per sack was about ninety in his firm. The output of sacks of flour per man was about fourteen. Since 1919 the cost of distribution had gone up by from 22 to 25 per cent. This was attributable to the change from night baking to day work. It entailed three or four journeys for each van instead of two journeys when they had night work. They had three shops, and about 12 to 13 per cent. of their bread was sold in their shops. They sold about 70 per cent. to the retailers.

The Commission then went into private sitting.

FIRST AID.

TRAINING OF RAILWAY WORKERS.

The ambulance work on the London, Midland and Scottish Railway has been reorganised, and is now divided into 23 districts, comprising 309 teams, and have a membership of 30,000 men; each district has a separate Committee and Honorary Secretary. All these teams are highly trained, and when the necessity arises on the railway, or outside, the men perform most valuable services.

Any member of the Association who shall, in the future, pass 15 annual first aid examinations will receive a gold medal; and, to encourage the men who have passed 15 examinations in the past, 1,000 gold medals have been distributed. In addition, special awards are granted for outstanding merit.

The annual competitions took place, and 52 teams qualified for the Inter-mediate Competition out of this number eight teams were successful. These eight teams competed in the Final Competition at London on April 23rd, the winning team coming from Stockport. Valuable prizes were distributed to each member of the qualifying teams and the general manager of the company, who presided, thanked all the men for their services, which were voluntary, Mr. Burgess also expressing the sincere thanks of the chairman, directors and all the officers to the medical profession through the country who instruct the teams, and particularly to the three doctors who judged the recent competitions.

WAR STORES.

(Continued from Page 7, Column 1.)

vouchers, regulations should be made by the Department of Finance in respect to such expenditure, as to the form of certificate which might be accepted where vouchers cannot be obtained. The payment of £35 to a special courier to cover the cost of conveying to Geneva the lost luggage of one of the delegates to the League of Nations meeting in 1925 is described as "irregularly incurred," and is "reluctantly passed."

The appointment of a lace teacher and the payment of subsistence rates to her on a scale higher than that allowed to the superior ranks of the public service without seeking authority from the Department of Finance, is also "reluctantly passed."

OFFICERS' EXPENSES.

In the Army Accounts there are altogether ten items which the Committee regards as requiring comment. Under "lodging allowance," the Auditor-General's query that "no proper statements were supplied in support of a charge of £678 for the expenses of 23 officers who visited London in February and March, 1923, for the purpose of purchasing Army supplies."

The report states that "the transaction must be considered as unsatisfactory from the point of view of national economy, and is admitted to be so by the Army Finance Officer, who states that, at the present time, the ordinary exercise of his office would suffice to supply all required checks on extravagance of this nature, and that, therefore, such a complaint as this could not arise again. As the committee feels assured that this statement represents the actual situation, it is of opinion that the matter need not be pressed further."

TAXICABS, FRUIT AND TOBACCO.

Dealing with the accounts of the Railway Maintenance Corps, the Committee reports:—

"The failure to keep satisfactory accounts, leaving a considerable sum uncleared, has been reported by the Comptroller and Auditor-General. As the matter has since become the subject of an inter-departmental inquiry, and will be brought before the Committee of Public Accounts at a subsequent date, no further reference need be made at this stage. Other matters arising out of this sub-head include (1) an unduly high expenditure on taxicabs used by the Commanding Officer of the Corps, and (2) unwarranted expenditure on fruit, tobacco and confectionery in connection with the Officers' Mess.

"As regards the taxicab expenditure, it was explained by the Army Finance Officer that active service conditions prevailed; that the corps was extraneous to the regular Army organisation; that no regulations as to transport had been made in those early days, whereas the work of the corps was urgent; and that the expenditure occurred without having previously been referred to him for sanction. The outlay referred to under the heading of (2) was also the subject of explanation. This was to the effect that no regulations existed at the time as to what was appropriate for an officers' mess; that no system of central purchasing by contract existed; that war conditions justified the raising of the standard of living; and that the cost of the mess of this corps would be found, on examination, to be reasonable; and that, in this case, too, the officers themselves ordered these extra luxuries without reference to the central authority.

"The occasion seems to the committee a suitable one to stress the general fact with regard to expenditure in the Army, namely—that responsibility rests on the Army Finance Officer of accounting to the Dail for all such expenditure, by whomever the same is undertaken. Commitments and accounting, in every department of the Army, should be dealt with, having in view the satisfactory discharge of this responsibility, which is a serious and personal one."

IRISH INFLUENCE ON THOUGHT AND ART.

THE MARGARET STOKES MEMORIAL LECTURES.

Miss Eleanor Hull gave the first of a series of three lectures on "Irish Influence on Thought and Art during the 7th and 10th Centuries," at Alexandra College, Dublin, yesterday. Dr. Douglas Hyde presided, and, in introducing the lecturer, said that the subject on which Miss Hull was to speak was one that was dear to the heart of Miss Margaret Stokes, in memory of whom the foundation lectures were established. Miss Stokes in many books had followed the line Miss Hull's lectures were to take—Irish influence on thought and art at home, in Great Britain, and on the Continent.

Miss Hull, before dealing with the work of the Irish scholars of the 7th to the 10th centuries, gave a brief account of the Ireland of those days, when there were no great towns; the towns were all of a later period, and arose round the forts of the Danish chiefs, who spent four hundred years in Ireland, and during two hundred years of their time became builders of towns and great traders all over Europe. They built numerous towns and large farm houses, gathering stock and cattle, and living on friendly terms with those around them, and their women taught the young girls how to do beautiful embroidery and fine needlework. Within the boundaries of the forts of these chiefs many a Christian teacher built his cell, or little church, and made it a centre of Christian teaching. Following on St. Patrick, monasteries grew up with extraordinary rapidity in every district, and the inevitable struggle took place, secular power giving way before spiritual power; practically, the abbots, not the kings and chiefs, were the rulers of Ireland. Very few people could tell the name of a single king or prince of that time, but all had heard the names of St. Columba and St. Brigid.

During the twenty-five years after St. Brigid's death many of the Irish foundations were established, and in full working order. Many of the famous men who studied in the schools then formed, and who became great teachers, had studied under St. Finian, the teachers of the saints of Ireland, who had himself studied a great deal in Wales. The extension of the monastic system was abnormal; one cannot form a clear idea of what a monastery in those old days was like. It was not a large building occupied by a great number; it generally began as a few cells built near the cell of a favourite teacher or saint, and the cells multiplied as the fame of the teacher spread, and the place would assume the character of a regular establishment. Rules were established for the Order, which was partly educational, partly agricultural, and wholly religious. The students did all the work of the settlement, ploughing and other agricultural work, and fairly high was the standard of learning, and extraordinary simplicity. Part of the day was for the instruction of the students, part for active duties, and the offices of the Church were regularly and minutely observed. St. Brigid, after founding the Kildare establishment, still performed the ordinary work of outdoor and household duties, besides caring for the sick.

POOR ARCHITECTURE.

The churches, or oratories, were all of the rudest description. In some places they were wattle huts or stone cells. No sculptred stone or round tower comes down to us from that age. It is difficult to understand how a people who brought the art of lettering to such perfection were so far behind in architecture. The rules for the monasteries differed greatly; some were of great severity—two hundred stripes were the punishment for some offences; rigorous and long fasting for others. One head of a monastery, when begged to relax the regulations a little, consented to some changes for the brethren, but continued the same rule of life for himself.

Much valuable work was produced in later times at Clonmacnoise, including the "Book of the Dun Cow," with its many well-known great stories. It was made from the parchment of the skin of a favourite cow which followed St. Kieran wherever he went. Annals, partly in Latin and partly in Irish, were produced there about the eleventh century. Unfortunately, the establishment suffered constant burnings and destructions through various enemies. There must have been an extensive library, as the annals contain frequent quotations from Latin, as well as from British and Irish, authorities. The Armagh establishment was so highly thought of that no one could give public lectures on Scripture or theology at that time unless he had studied for a time at Armagh.

Miss Hull showed numerous beautiful slides, among them one of St. Columba's house at Kells, St. Kevin's Church at Glendalough, the group of buildings on the Rock of Cashel, the palace and Cormac's chapel.

The 2nd Dublin Company (St. Barnabas's) of the Girls' Brigade will hold their annual display in the Methodist Hall, Lower Abbey street, at 8 o'clock to-night.

BANK OF IRELAND CLERKSHIPS.

At the last examination 19 of the 28 appointments offered were gained by pupils of Rossa College, Stephen's Green, Dublin.

—(Advt.)

ECONOMY BILL IN THE NORTH.

RAID ON THE DOG FUND.

NATIONALISTS AND DEPORTATION.

When the Economy (Exchequer Relief) Bill was considered in the Northern Parliament yesterday,

The Minister of Finance proposed a resolution that the surplus money remaining in the Dogs Act account, established for the purpose of the Dog Regulations (Ireland) Acts, ...05 and 1919, after the statutory deductions have been made, shall, as to one-third, be paid into the Exchequer of Northern Ireland. He said that the fund amounted to £12,000, and one-third or £4,000, would be paid into the Exchequer.

Mr. O'Neill objected to the resolution, which, he said, would deprive the local authorities of £4,000.

The resolution was adopted by 28 votes to 6.

THE HOME AFFAIRS MINISTRY.

On a vote on account for the Ministry of Home Affairs, the total estimate for which is £59,605.

Mr. Beatty (Labour), in moving a reduction of £1,000, said that he first of all wanted to know if the Minister himself was entitled to £1,500 for a spare-time occupation as Minister for Home Affairs for the six counties. The Minister, he declared, was not entitled to receive the sum named, plus £500 as Cabinet official. The extravagance in the Minister's department was both callous and brutal.

Mr. Thomas Henderson (Independent Unionist) said that he thought the charges made against the Minister of Home Affairs were very unfair. He frequently had occasion to go to the Ministry, and had found the Minister attending to his duties.

Mr. Kyle (Labour) said that it was no wonder that the Home Office wanted to rob the Dog Fund when it presented estimates like those which had been submitted.

DEPORTATION ORDERS.

Mr. P. O'Neill said that he would like to have some information in regard to those that the Minister had served deportation orders upon. This was a condition of affairs that did not obtain in any civilised community. He thought that the time had arrived when every man ought to be allowed to reside in his own home.

Mr. Devlin said that he regarded it as simply scandalous that these deportation orders should still be in existence. They had it declared from the housetops that peace had been restored, and that all parties had contributed to this satisfactory state of affairs.

He did not care whether the people were guilty or guiltless, if their liberty was to be taken from them they ought to be told the reason.

The whole case of the political prisoners was to be considered, and a great many of them had been released. Who was responsible for the continued incarceration of these men? Was it the Northern Government, the Southern Government, or the British Government? He thought that the continuance of this policy, when peace was prevailing in all parts of the country, was a load policy.

PARLIAMENTARY SECRETARY'S REPLY

Mr. Hanna, Parliamentary Secretary to the Home Office, said that, in reference to those against whom deportation orders still obtained, he would be very glad if he could recommend a relaxation from these orders, as there were under thirty of them altogether; but it was because they had reason to fear that these people, or at least some of them, might endeavour to break that peace which now prevailed and which was contributed to by every section, that the orders were still in force. He could not but think that most of them, at any rate, would have very little difficulty in getting back if they would only enter into bail in a small sum of money as an earnest of their intention to keep the peace.

They were all, he declared, anxiously awaiting the time when it would be possible to withdraw the orders. As to the question raised in regard to the political prisoners, he said that he was not in a position to answer, but he was sure that if Mr. Devlin raised it at another time to another person he would receive an answer.

The amendment was defeated by 25 votes to 6, and the estimate was adopted.

DISTRESS IN DERRY.

On the motion for the adjournment, Mr. Leeke (Nationalist) drew attention to the plight of the unemployed in Derry City, and said that the Minister for Labour should take some effective steps to help these people. There were, he said, seven hundred unemployed, and he considered that some measure should be passed through that House to keep these people from starvation.

Mr. Beatty (Labour) said that the cause of what was taking place in Derry was due to their going step by step with Great Britain. The Government should know that conditions in Derry were not similar to those existing across the water.

MINISTER SYMPATHETIC.

The Minister of Labour said that everyone had the greatest sympathy with the unemployed, and there was nothing that the Government could assist. They could appeal to employers to give as much work as possible, they could also support relief schemes, and the Government had not refused assistance to local authorities in Derry. There were 24 relief schemes, involving a total expenditure of £71,000, and a grant of £17,000 from the Government, and 617 men had obtained work on these schemes. The Government had promised assistance to the water scheme, which was to cost about £330,000. The grant from the Government would be £55,822, and in a few weeks about 300 men would be employed for a period of four years. In addition, the Harbour Commissioners of Derry were promoting a scheme which would cost about £40,000. He could not give different benefits from those given in Great Britain.

CONDITIONS IN BELFAST.

Mr. McMullan said that the situation in Derry was the same as in Belfast, and the Government were sitting on a safety valve. He addressed a demonstration of the unemployed at the City Hall, Belfast, that day of over one thousand people.

Mr. Beatty said that he never heard a more miserable statement than that of the Minister for Labour. They could not be said to be going step by step with Britain when the percentage of unemployed in Ulster was 16 to 11 in Britain. Matters were the same in Belfast as they were in Derry, if Ministers only recognised it.

THE POLICE FORCE.

Replying to Major Shillington, the Minister of Home Affairs stated that the number of candidates at present on the waiting list for the Royal Ulster Constabulary is 1,528, graded as follows:—First class 17, second class 36, third class 106. Preference was given to men with Army or Special Constabulary service.

Mr. O'Neill asked if there was any further recruiting for this force would the undertaking entered into by the Prime Minister with regard to the religion of members of the force be carried out fairly.

Sir Dawson Bates said that the recommendations of the Police Committee was that one-third of the force should be Roman Catholics, and the Government, as far as possible, was endeavouring to carry that into effect. Unfortunately, when the force was being formed Roman Catholics did not come forward, and the police force had to be filled up.

Mr. O'Neill—Will the quota be kept up if the men are suitable for it?

Sir Dawson Bates—Certainly, as far as possible, but you will understand that the police force originally had to be filled up when the Roman Catholics did not come forward and fill the quota.

THE LATE MAJOR A. SMYTH.

WELL-KNOWN IN THE FOOTBALL FIELD.

Major Alfred Smyth, D.S.O., whose death at his residence, St. Columba's Hotel, Kilronan, Arran Islands, was reported in yesterday's *Irish Times*, was—before the outbreak of the European War—a noted Irish International footballer. Born in Wicklow of Irish parents, Major Smyth learned the game with the Northern Nomads, a well-known English amateur club, and on joining the Bohemians played centre half-back for the club for many years. He also played on several Irish international teams in the centre half-back position. He was a great favourite with the Dublin football public, and was very popular in the Bohemian Club. He was one of the strongest players on what was probably the best XI. that ever wore the red and black jersey of the Bohemians, including, as it did, such players as Hehir, Irons, Rowe, McDonnell, Hannon, and Johnston.

DEPRESSION IN AGRICULTURE.

(Continued from Page 7, Column 3.)

artificial manure would be required for the growth of the crop, and had arranged special credit terms. There was no section of the community that would not take advantage of short term loans.

AN IMMORAL SYSTEM.

No market would be of any use to agriculture in Ireland so long as the present immoral system of trading was going on. He was referring to the system by which the farmer got a penny for produce for which the consumer paid ninepence. Good marketing would not cure the terrible ulcer that agriculture was suffering from. The farmer wanted to be assured of his market and prices. He said that the hope of the country lay in a system of tariffs.

Senator Sir Thomas Grattan Esmonde said that if he was guided by his experience he would be a Protectionist, but what they had to consider was whether this would be for the benefit of the community. The beet sugar industry, he contended, should lead to increased tillage, and when their beet sugar industry was established there was no reason why foreign sugar should be allowed into the country. Agricultural credit had not been developed as it should have been, and the only way to do this effectively was through the operation of co-operative credit banks.

BETTING AND AGRICULTURE.

Senator Parkinson said that he was in favour of the betting tax proposed by Mr. Blythe if the proceeds were devoted to the help of agriculture. The betting tax levied through the Minister of Agriculture in France, and collected by him, was mainly used for the betterment of agriculture there by supplying stallions and other types of pure-bred stock. A considerable proportion of the betting tax in France was also given to hospitals and other institutions. None of it went into the National Exchequer. He would like an expression of opinion as to doing something of the same kind in this country. He had tried to hammer out a scheme by which the Minister for Agriculture would become President of the Irish Turf Club and the Irish Steeplechase Committee. In other countries, where the Government interfered with racing, the Minister for Agriculture was at the head of such associations. He would ear-mark the revenue from this tax for the benefit of the Ministry of Agriculture. It would not be levied on the farmer, but would be spent on him.

As a user of Canadian oats, not from choice, he suggested that farmers here suffered through putting too much on the market in the autumn. In Canada they had a system by which farmers could obtain an advance on their crop, and subsequently place it on the market at a remunerative price. At present, continued Senator Parkinson, the difficulty was to get money. Other countries adopted methods which, in England, were regarded as unorthodox. Would it not be worth while to consider one of these unorthodox proposals? There were four great traders who supplied the country with 20,000,000 gallons of petrol yearly. This had been sold at a flat rate of 2d. per gallon higher than the London price until lately, when the rate was reduced to a penny above the London rate.

He went to to say that one of these traders had been induced to make an offer to the Government to supply the Free State with petrol at the London price, and to pay the Government three million pennies (£250,000) for the privilege of doing so, with a guarantee that the quality would be right.

THE BRITISH MARKET.

Mr. David Barry advised the conference not to support the petrol scheme outlined by Senator Parkinson. Who would ultimately pay the cost? He agreed that agriculture was never so depressed as it had been during the last couple of years. Up to a few years ago the country was fortunate in regard to Great Britain as a market. Denmark had succeeded in getting the British market for its produce, simply and solely because they had studied the requirements of the British people, and gave them what was wanted in clean honest fashion. He thought that they would have to alter their views, and, by co-operation, become their own salesmen. They had only one market, Great Britain, one of the best markets in the world. Therefore, their interests lay in endeavouring to get the best possible for their agricultural produce in Great Britain.

They would have to consider the question of tariffs in relation to Great Britain, where they had a free market. A tariff was a two-edged sword, and should be carefully considered. With a market at their door, better transport, improved marketing facilities, and improved organisation, they needed no tariff wall, if they did the right and proper thing by becoming their own salesmen. In his opinion, the interests of farmers lay in buying everything possible in Great Britain, because by so doing she would be able to buy more from us. He believed that farmers, as an organisation body, had not sufficient representation in the State.

CANADIAN CATTLE.

With regard to the admission of Canadian store cattle into England, Mr. Barry added that it would not have happened if the Irish members had been in London. He stated that merely as a fact. Farmers here did not market their live stock as they should. In Canada cattle must be detrained after every 12 hours' run, fed and rested for at least ten hours. At the port they had a period of 72 hours' detention for rest, watering and feeding. A great deal had still to be done in the marketing of live stock. Shipping conditions had recently improved, yet he found at Birkenhead that Irish fat cattle looked like stores compared with Canadians.

He said the farmers' interests lay in Great Britain, yet the Minister for External Affairs had appointed Trade Delegates in every country except Great Britain.

LOCAL TAXATION.

Mr. George Henderson (Kildare) declared that local taxation pressed heavily on them, and in his county was almost equivalent to the land annuities. He thought that the tax on heavy lorries should be put into force immediately.

Mr. Bergin supported this suggestion of Mr. Henderson. In the event of the proposal being adopted, however, he thought that lorries should be given an export bounty of £50 in order to dispose of them.

Mr. Barry said that transit by road had been of tremendous benefit to farmers by reducing rates.

After some discussion, the resolution was withdrawn.

A SPEED LIMIT.

It was then resolved, on the motion of Mr. Young (Leix), seconded by Mr. Whiriskey (Galway) "That the engines of all commercial vehicles of over six tons carrying capacity be so geared down that they cannot exceed a speed of eight miles per hour; and that the engines of like vehicles of over four tons to six tons carrying capacity be so geared that they cannot exceed 10 miles per hour, and two tons to four tons carrying capacity be geared so as not to exceed 12 miles."

TARIFF COMMISSION.

Alluding to the pro

U.S. MARKETS.

		Thursday.	Wednesday.
Call Money			
Exchange on Lon.	60 days sight	4.81¾	4.81¾
Do. do.	Demand Bills	4.83⅞	4.83⅞
Cable Transfers		4.84⅛	4.84⅛
Do. Montreal		4.83⅝	4.83⅝
Exchange Paris, cable		.04	3.94½

Eng. Parity	Stocks.	Closing Bid Prices Tues.	Business Done Mon.
103½	U.S. Funded	102⅝	102⅝
136½	Atch., Top., Santa Fe	123⅝	123⅝
102½	Do. Pref.	99⅞	100
91⅜	Baltimore and Ohio	89⅞	89⅞
160½	Canadian Pacific	153⅞	153⅞
114	Chicago, Milwaukee, & St. Paul	15⅜	15⅜
73	Chicago and North-West	114	101
32½	Erie Shares	71	70⅝
41⅛	Erie 1st Preferred	31⅞	31⅞
122½	Illinois Central	40	40⅛
129⅝	Louisville and Nashville	119⅝	119⅝
39⅛	Missouri, Kansas, and Texas	130	130
35⅝	Missouri Pacific New	38⅛	38⅝
128	New York Ctral & Hudson R.	125⅞	125⅞
130⅛	Norfolk and West Com.	134⅜	132⅝
73½	Northern Pacific Com.	143⅜	140
53⅛	Pennsylvania Shares	21⅜	21
88⅛	Reading Shares	82	82
42⅛	Do. Pref	41	86
114⅝	Southern Railway	111	41
103⅝	Southern Pacific	100⅜	112⅝
151⅜	Union Pacific	142⅛	101
79⅛	Do. Preferred	77⅝	147⅛
120⅛	American Smelt. and Refining.	116⅞	77⅛
45⅜	Anaconda Copper	44⅝	116⅞
28⅜	Brit.-American Tobacco Coupon.	27⅝	44⅝
85⅛	New York Consolidated Gas...	82⅛	27⅝
227⅛	General Electric	218⅛	82⅛
151⅝	National Lead	147⅝	218⅛
124⅛	United States Steel Common..	121⅜	146
131⅝	Do. Pref	128	121⅜
42⅛	Bethlehem Steel Com. Stock...	41¼	127⅛
103⅛	General Motors (New)	177⅜	41¼
10⅛	Inter. Mer Marine Com. Certs.	10	176
41⅛	Do. Pref Certs.	40⅝	10
42⅜	Shell Ordinary	42¾	41⅝
17⅝	Pan-American Petroleum "B"	86	42⅜
17⅝	Anglo-American Oil	17⅜	86
23⅛	Shell Union Oil Corp.	22⅝	17⅜
14⅛	U.S. Rubber	46⅛	23⅛
46⅛	American Can. (New Stock)	45⅜	45⅞
35⅜	International Pet. of Canada...	32⅜	45⅜
—	Silver Commercial Bars	63⅞	32⅜
	BONDS		64⅛
95	Atch. Top. New 4% Gen. Mort.	92⅝	92⅝
70⅛	Erie Rail. Gen. 4% Lien Bonds	66⅜	66⅜
97⅝	Union Pacific 4% Bonds	94⅜	70⅛
109⅛	U.S. Steel 2nd Mort. 5% Bonds	106⅝	94⅜
121⅛	U.K. 5½ per cent. Bonds, 1929	118⅜	106⅝
107⅝	Do. Do. 1937	104⅝	118⅜
103⅛	7 per cent. German Loan	103	104⅝
			103⅛

* Asked; † Ex div.; ‡ Ex-interest; § Ex rights.

NEW YORK PRODUCE MARKETS.

WHEAT firm and ¾c. higher.

	To-day.	Prev. day
No. 2 Hard Winter, spot ...	187⅝	187
No. 2 Red Winter, spot ...	191⅝	191
No. 2 Mixed Durum, spot ...	180½	180
No. 1 Northern Manitoba, spot ...	—	181⅞

Sales for export—125 boatloads.

MAIZE barely steady and ¼c. lower.

	To-day.	Prev. day.
Western No. 2 mixed spot ...	84½	84¾

Sales for export—Nil.

LARD steady and unaltered. Prime Western Steam, 14.95; Middle West, 14.75 to 14.85.

FLOUR steady. Spring Clears (100 per cent.), 7.50 to 8.00.

	To-day.	Prev. day.
Standard White in cases ...	16.40	16.15
Standard White in barrels ...	15.00	14.75
Do. Philadelphia ...	15.00	14.75
Mid-Continent Crude ...	33-33.9	33-33.9
Pennsylvania Crude ...	2.95-3.65	2.95-3.65

RUBBER quiet, but barely steady; first latex crepe, 48½ buyers; smoked ribbed sheets, spot 47½ buyers, 48¾ sellers.

BURLAPS dull. Hessian cloth, light-weight 6.85, heavy weight 9.50.

SUGAR barely steady, 1 point to 4 points lower. Centrifugal Cuban, spot, firm, 7 points up, 96 test Centrifugal Cuban, 4.21. Approximate day's sales 78,000 tons.

Options—	May	July	Sept.	Dec.	Jan.	Mar.
To-day ...	2.48	2.59	2.70	2.80	2.78	2.82
Prev. day ...	2.49	2.60	2.72	2.82	2.82	2.84

METALS.—Tin easy, 25 to 50 points lower; spot, 65.75; future option, 61.00. Tin Plates, 5.50. Lead steady, 7.85. Zinc barely steady, 25 points cheaper; East St. Louis spot, 6.55; iron steady; No. 2 American Northern Foundry, 21.00 to 22.50. Electrolytic Copper steady; spot 14; futures, 14. Bessemer Steel Rails, 42.

WINNIPEG GRAINS.

WHEAT opened easy, ¼c. to ½c lower, and closed barely steady, ¼c. to ½c. cheaper. Opening options—May, 157½; July, 155½; October, 136⅞. Closing options—May, 157; July, 155¼; October, 136¼. Rye easy, ¼c. to ¾c lower. Closing options—May, 99; July, 92¾. Oats steady, ¼c. down to ¼c. up. Closing options—May, 50¾; July, 50⅝. Barley barely steady at ¼c. fall. Closing options—May, 64; July, 65¼. Flaxseed barely steady, ¾c. to ½c. cheaper. Closing options—May, 198½; July, 202.

Wheat receipts (carlots)	To-day.	Prev. day.
No. 1 Northern	100	53
No. 2 Northern	107	61
No. 3 Northern	52	32
No. 4 Northern	9	8
Other grades	252	114
Total	520	268

NEW YORK COTTON.

COTTON opened steady, unchanged to 5 points higher, and closed steady, 11 to 15 points up. Spot quiet, at 15 points rise.

Spot middling upland at New York—18.90.
Spot middling upland at New Orleans—17.88.

CHICAGO MARKETS.

CHICAGO, Tuesday.

WHEAT opened easy, ½c. to ¾c. lower, on disappointing cable advices, but quickly rallied, and advanced under good buying on predictions of near freezing temperatures in the winter wheat belt, also owing to light receipts and reports that a million bushels of Canadian wheat have been sold to exporters. Subsequently new crop positions eased under bearish Kansas advices, and the market closed irregular, ¾c. up to ¼c. down. Spot firmer.

	To-day.	Prev. day.
No. 2 Hard Winter spot ...	166⅞	164⅞
No. 3 Hard Winter spot ...	—	—

Futures—Opening options—	May	July	Sept.
To-day	142¾	143¼	136¼
Prev. day	163	142⅝	136
Futures—Closing options—	May	July	Sept.
To-day	163¼	143½	136⅞
Prev. day	163	144	137

	To-day.	Same day last year.	This season.	Last season.
Receipts (W.) ...	392	216.549	470.122	

(In thousands of bushels.)

CORN at the opening was irregular, ¼c. down to ¼c. up. The market closed steady, ¼c. lower to ¼c. higher.

	To-day.	Prev. day.
Spot No. 2 mixed	73¾	73

Futures—Opening options—	May	July	Sept.
To-day	72½	77⅛	80¼
Prev. day	73¼	77⅜	80⅜
Futures—Closing options—	May	July	Sept.
To-day	72½	77⅛	80¼
Prev. day	72½	77¼	80⅛

	To-day.	Same day last year.	This season.	Last season.
Receipts (W.) ...	395	363	122.050	215.691

(In thousands of bushels.)

OATS steady, ¼c. to ½c. up.

Futures—Closing options—	May	July	Sept.
To-day	41½	42¾	42¾
Prev. day	41⅜	42⅝	42⅝

RYE—Futures easy, 1¼c. to ½c. cheaper. No. 2 spot, unquoted.

Futures—Closing options—	May	July	Sept.
To-day	86¼	91½	92½
Prev. day	89⅞	92¼	93⅛

PROVISIONS opened easy, and values weakened on the lower hog prices, a disappointing cash demand, unfavourable European advices, and consequent liquidation; but later shorts showed more disposition to cover, owing to the light stocks. The market closed quiet, with lard futures unchanged to 2½ points up and spot unaltered. Ribs are 17½ to 27½ points down. Lard, spot, 14.20.

Lard—Closing options—	May	July	Sept.
To-day	14.20	14.47½	14.70
Prev. day	14.20	14.45	14.70
Ribs—Closing options—	May	July	Sept.
To-day	15.57½	15.57½	15.57½
Prev. day	15.75	15.80	15.85

BACON steady at late rates. Short ribbed sides (60lbs average), 15.75.

Hogs easier, 15 points lower for light sorts and unchanged to 10 points down for heavy descriptions. Light hogs, 12.60 to 13.60; heavy hogs, 11.60 to 12.50.

	To-day.	Same day last year
Receipts—Western Cities ...	104.000	110.000
Chicago ...	25.000	22.000

THE QUEENSTOWN ARREST.

CHARGES UNDER THE TREASON ACT.

FROM OUR CORRESPONDENT.

CORK, Tuesday.

In connection with the arrest which took place when the White Star liner Adriatic arrived at Queenstown early on Sunday morning, it was learned this afternoon that the man, Patrick Garland, has been remanded in custody by Mr. O'Sullivan, District Justice at Queenstown, and that the case will probably be heard on Friday next at a special sitting of the Queenstown District Court.

Garland is charged under Sections 1 and 6 of the Treasonable Offences Act, 1926, namely —with attempting to levy war against the Free State, and with maintaining a military organisation not legally established under the Constitution of the Free State.

He has been living in America for a number of years, and is an American citizen. According to statements made in Queenstown, he denies any knowledge of the contents of the documents found on him, and maintains that he was coming home to see his mother, and that he carried the letters to oblige others.

A NATIVE OF DUNDALK.

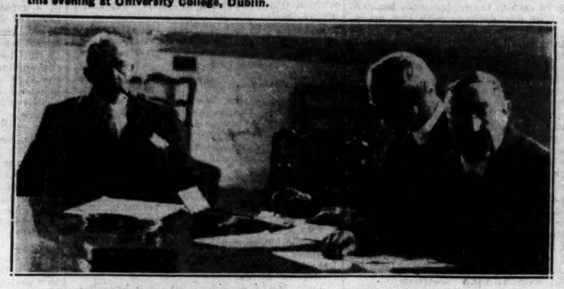
Our Dundalk Correspondent states that inquiries in Dundalk go to show that the man Garland is a native of Dundalk. His home was at Broughton street, where his mother and other relatives still live. He has been out of Dundalk since 1915, when he went to the United States. Since then he has never been home. It is understood that he was the proprietor of a hotel in New York.

The only people who support good drama are those who cannot afford to do so.—Mr. J. E. Agate.

BANK OF IRELAND LADY CLERKSHIPS. Last Exam., March, 1926. Successful from SKERRY'S COLLEGE, 76 St. Stephen's Green, Dublin—Misses M. McDowell, K. Sloan, R. Greene, W. Robinson, H. M. Dilworth, D. Browner.

The Duke of Alba and Berwick (right), upon whom the University of Dublin proposes to confer an honorary degree. He is here seen, with the Duke of Penaranda, his heir, leaving the Royal Palace, Madrid, after the Christening of his baby daughter.

Dr. Nolan, of the State Laboratory, College of Science, who will Lecture this evening at University College, Dublin.



Mr. David Barry (left), who spoke at the Agricultural Conference at Government Buildings, Merrion street, Dublin.

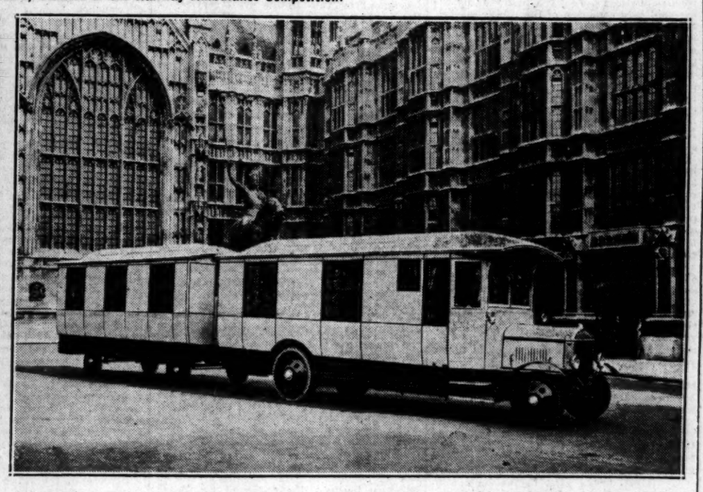
Mdlle. Simone Tjion de la Chaume, the French Lady Champion, driving at Stoke Poges.

Miss Eleanor Hull, who delivered the first of her three Lectures on Archæology, under the Margaret Stokes Memorial Trust, at Alexandra College, Dublin, last night.

Miss Burgess, daughter of the General Manager of the London, Midland and Scottish Railway, handing the Challenge Shield to the Stockport Team, winners of the Railway Ambulance Competition.

Mr. T. A. Smiddy, the Free State Envoy at Washington, has been joined by his wife and daughters from Ireland.

An Interior View of the Motor Coach.



A Sleeping and Dining Saloon Coach, with Trailer, which is to be sent to India for the use of an Indian Prince. The Coach accommodates sixteen persons.

YESTERDAY'S CASES IN THE COURTS.

ACTION FOR SLANDER.

MANORHAMILTON SHOPKEEPERS AT LAW.

(BEFORE MR. JUSTICE HANNA AND A SPECIAL JURY.)

The hearing was commenced of an action in which Thomas A. Golden, draper, Manorhamilton, Co. Leitrim, claimed damages from Joseph Bredin, merchant, Manorhamilton, for alleged slander of title of certain premises, and also for alleged conspiracy.

Mr. Wood, K.C.; Mr. James Geoghegan, K.C., and Mr. Fergus O'Connor (instructed by Mr. Patrick O'Flynn) appeared for the plaintiff; and Mr. Martin Maguire, K.C., and Mr McGuckin (instructed by Mr. Robert Meeredy) appeared for the defendant.

The plaintiff, Mr. Wood said, took a small lock-up shop from the defendant in Manorhamilton, where he carried on a successful drapery business. He had a yearly tenancy in it, but, having decided to take a bigger premises, he was desirous of selling the shop that he held. The conspiracy alleged was that on September 26, 1925, the defendant caused to be published in the *Sligo Champion* a letter, which introduced the subject of religion, in the course of which it was stated:—"But when there is intolerance, and the word sent round by these Orange bigots to their friends not to deal with the Catholics, and the same is done in many neighbouring towns at present, it is time to organise."

It was also alleged that the defendant published, or caused to be published, the letter in the form of a poster. Subsequently, on October 8th, 1925, at the auction of the plaintiff's premises, the defendant attended, and in the hearing of those present made use of the following words:—

"Now, Mr. Auctioneer, there will be no sale here to-day, as Tom Golden has no right to sell the premises, and I object to any sale being held, as Tom Golden is not a yearly tenant, but a quarterly tenant. If the Catholics did here what the Protestants were allowed to do in Belfast there would be no sale of the premises. If a man admitted he was a Catholic in the North he got the revolver. A Catholic in Belfast would not sell premises without the consent of his landlord, and when the pogrom was on in Belfast the Protestants here did nothing to denounce it, and anyone who thinks of buying these premises will get plenty of trouble from me."

The auction went off, and it was alleged that these words constituted the slander of title, and were part of the conspiracy to injure the plaintiff in his business. It was alleged that defendant conspired to prevent and hinder the sale.

The defendant pleaded that plaintiff's tenancy was a quarterly one. He denied the writing of the letter and the allegation in respect of the posters. He denied speaking at the auction the words complained of; in the alternative, he pleaded that they were not spoken or published falsely or maliciously, or without lawful occasion or excuse. If spoken and published (which was denied) they were spoken in the honest and reasonable belief in the truth of them; the words were spoken for the purpose of warning intending purchasers of defendant's claim in respect of the premises. Further, he pleaded that the paragraph did not disclose any cause of action. He denied conspiring to prevent the sale of plaintiff's interest in the premises.

The plaintiff, examined, stated that he came from Derry to Manorhamilton. He was a member of the Church of Ireland. The publication and posting of the letter interfered with his business. He incurred a business loss of £300 or £400. The auction of the premises, on which he had put a reserve price of £1,000, was a failure.

Alfred McHugh, proprietor of the *Sligo Champion*, stated that defendant told him that he or a friend of his was sending the letter referred to, and that it was all right. After publication he got an order for reprints, he thought, from Mr Bredin, the same size as the letter. He did not print any posters.

To his lordship Mr. McHugh said that if he had read the letter, he would not have published it.

Mr. Justice Hanna—I am glad to hear you say that.

The further hearing was adjourned until this morning.

DUBLIN TEA MERCHANT'S WILL.

APPEAL DISMISSED.

(BEFORE THE CHIEF JUSTICE, MR. JUSTICE FITZGIBBON, AND MR. JUSTICE MURNAGHAN.)

The hearing was resumed of the new trial motion by way of appeal, on behalf of the defendant in the probate case of Becker and another v. Becker, in which, at the trial, Mr. Justice Sullivan, sitting with a city special jury, gave judgment in favour of the plaintiffs, and admitted to probate the will of Mr. M. Becker, late of 65 Frankfort avenue, Rathgar, head and director of Messrs. Becker Brothers, the well-known Dublin firm of tea merchants, who died, aged 80 years, on the 18th of November, 1925.

The plaintiffs were Joseph Becker, eldest surviving son of the testator, and George Becker, brother of the testator; and the defendant was Michael Becker, another son.

The assets consisted of £2,102 (5 per cent.) War Loan; the house, 65 Frankfort avenue, Rathgar, where the testator resided with his son, Michael; shares in Becker Bros., and certain investments, the sale of which was postponed. The turn-over of the business, it appeared, was over £100,000.

The defendant sought an order setting aside the judgment on the ground that it was against the evidence and the weight of evidence, and that it was perverse, and either entering judgment for the defendant or ordering a new trial of the action.

Mr. Shannon, K.C.; Mr. Geoghegan, K.C., and Mr. Marnan (instructed by Messrs. Arthur Cox and Co.), appeared for the appellant; and Mr. Dockrell, K.C., and Mr. Morgan Byrne (instructed by Messrs. J. P. Tyndall and Co.), for the respondents.

The Chief Justice delivered their lordships' unanimous judgment. In his opinion, the testamentary capacity of the testator was entirely a matter for the jury; and if the testator had testamentary capacity, as the jury had found; and if this document, purporting to be his will, had been read over twice to him, as it was, and it was effectively executed by him, then, in the absence of any other evidence to the contrary, it must be taken as a true expression of his wishes, because he had known and approved of its effects. Under these circumstances it appeared to them that the verdict of the jury could not be disturbed. With regard to the other question, as to costs, raised by Mr. Shannon, His Lordship pointed out that the President of the High Court, in his view, formed a strong opinion that the defendant had no right to challenge the will. Therefore, he added, it seemed to him that they should not overrule the decision of the learned President that in the circumstances the defendant should pay the costs of the action.

The appeal was accordingly dismissed with costs.

A £20,000 ESTATE.

COUNTY CORK WILL DISPUTE.

(BEFORE MR. JUSTICE O'BYRNE AND A SPECIAL JURY.)

The hearing concluded of the probate case in which the plaintiffs, Richard Spratt, of Carrigacunna Castle, Co. Cork, and Carlo Haines, of The Bungalow, High Barnett, Herefordshire, England, claimed, as executors, to have established the last will, dated 5th September, 1923, of George Carlton Foott, late of Carrigacunna Castle, who died on 28th November, 1925, at the age of 86 years. The defendants, Dorothy F. M. Foott, Henry Foott and Francis Foott, all of Kilshannig House, Mallow, opposed the will, on the usual statutory grounds, and also alleged undue influence. The estate was stated to amount to about £20,000.

Mr. A. E. Wood, K.C., Mr. Joseph O'Connor, K.C., and Mr. Jas. Rearden (instructed by Messrs. Anthony Carroll and Son), appeared for the plaintiffs; and Mr. P. Lynch, K.C., Mr. J. M. Fitzgerald, K.C., and Mr. M. Binchy (instructed by Mr. Barry Sullivan), for the defendants.

In the course of the case for the defendants, it was contended that the will was not the true unbiassed will of the testator; that the position of the defendants was misrepresented to the late Mr. George Foott, who lived a secluded life, and had not the free mind to make a will that should be required from any testator.

The jury found in favour of the will and that there was no undue influence on the part of Mrs. Caroline Leaney. They also recommended to the consideration of the judge the claims of the defendants to their costs out of the estate, having regard to the peculiar circumstances and the change in the testator's intentions.

Mr. Justice O'Byrne said that apart from the recommendation he would have given costs against the defendants, but in deference to the recommendation of the jury he would give the defendants their costs.

LIMERICK RACE COMPANY.

INCREASED BORROWING POWERS.

(BEFORE MR. JUSTICE JOHNSTON.)

In case of the Companies Acts and the Limerick Race Co., Ltd.,

Mr. James Henry (instructed by Messrs. W. Leahy and Son) moved on petition for confirmation of an amendment of the memorandum of association of the company to enable it to borrow up to £3,500. Counsel said that there were no creditors except the bank, and the bank approved of the amendment.

Mr. Justice Johnston made the necessary order confirming the amendment.

CATTLE DEALER'S ACTION.

VERDICT FOR THE BANK.

(BEFORE MR. JUSTICE SULLIVAN AND A SPECIAL JURY.)

The hearing was concluded of the action in which James Costello, cattle dealer, Cudville, Nenagh, sued the Munster and Leinster Bank claiming of monies alleged to have been received for his use and account and for damages for trover and conversion. He alleged that defendants failed to credit his account with sums lodged, and defendants wrongfully represented his account to be overdrawn. Defendants traversed the allegations, and stated that if any inaccuracies occurred in any accounts furnished to the plaintiff they were rectified. They counter-claimed for £115 19s.

Mr. Denning, K.C.; Mr. Rice, K.C., and Mr. Tobias (instructed by Messrs. W. G. Bradley and Sons) appeared for the plaintiff; and Mr. Dockrell, K.C.; Mr. Fitzgerald, K.C., and Mr. Marnan (instructed by Mr. W. Morrogh, solicitor) for the defendants.

The jury found for the defendants on both claim and counter-claim.

QUESTION OF PARTNERSHIP.

JUDGMENT FOR LIVERPOOL FIRM.

In the action brought by Messrs. Lee, Haughton and Co., coal merchants, Liverpool, against the firm called Skelly Brothers, an issue was tried by Mr. Justice Hanna yesterday as to whether Thomas J. Skelly, of Loughrea, was a partner in the firm of Skelly Brothers, who carried on the business of coal merchants at Naas. Bernard Skelly had been in the service of Messrs. Wallace, coal merchants, Dublin, and in violation of an agreement which he had with that firm he opened coal business at Naas in 1925. Messrs Wallace took action against him, and a settlement was come to. Bernard then bought in his brother's name and carried on in the name of Skelly Brothers. In August, 1925, he went over to Liverpool and arranged with the plaintiffs for a cargo of coal. He did not give the order there and then, as he wanted to consult his brother, who, he said, had "a bigger say" in the matter than he had. When Bernard returned to Naas he sent to Liverpool next day a telegram ordering the coal and it was duly delivered to Skelly Brothers. Thomas Skelly said that he had nothing to do with the business, he himself being a motor mechanic at Loughrea, earning a wage of £5 a week. It was, however, elicited that he assented to his brother opening an account in their joint names in a bank, and also that Thomas held himself out as security for the rent of a coal yard at Kells.

Mr. Justice Hanna said that it would be a grave reflection upon our law if a flagrant swindle, such as he was of opinion this was, were allowed to defeat the rights of creditors who had advanced money to a firm whose business was carried on as the business of this partnership was. He did not believe the evidence of either Thomas Skelly or his wife; and, therefore, he found as a fact that Thomas Skelly was liable as a partner in the firm of Skelly Brothers, to the plaintiffs, Messrs. Lee Haughton, for the price of the cargo of coal. He also allowed the plaintiffs their costs.

Mr. A. Wood, K.C.; Mr. Geoghegan, K.C., and Mr. Robinson (instructed by Messrs. W. Smyth and Son) appeared for the plaintiffs; Mr. Morgan Byrne (instructed by Mr. A. Comyn) appeared for Thomas Skelly.

MURDER OF AN OLD AGE PENSIONER.

STATEMENT BY FEMALE ACCUSED.

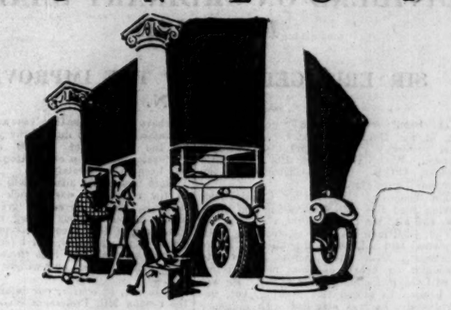
At New Ross (Co. Wexford) District Court on Tuesday James McHugh, labourer, and Julia O'Neill, widow, were remanded in custody, charged with the murder of William Dolison, old age pensioner, in his house in Durrack lane, last Friday night.

A statement, alleged to have been made by the female prisoner was produced. In it she stated that she was the mother of six young children, and was about to have another to McHugh, who had been in the habit of visiting her house since her husband died, two years ago. He was there last Friday night, and they were sitting at the fire talking about Dolison, who lived next door, and wondering whether he had any money in the house. McHugh said that he would go out and kill Dolison.

She followed him out, and got into the house by raising the door latch. Dolison was sitting at the fire, and McHugh asked—"Where is the money?" She did not understand the reply. McHugh then took up an iron shoemaker's last and struck Dolison on the head, knocking him down across the fire place.

When Dolison was silent McHugh searched the kitchen for money, but got none. He emptied a bag of straw in the kitchen, and with the straw she tried to mop up the blood while McHugh went upstairs. When he came down he said that he had got money, and would tell her about it later.

DUNLOP



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LOWER ABBEY STREET, DUBLIN;
And at BELFAST.

C.P.H.1

BROADCASTING.

TO-DAY.

DUBLIN (1RN)—397 Metres.

7.30—Irish Talk, H. O Maolain as Arainn. 7.45—German Lesson, Miss O. Von Wenckstern. 8.0—Relay of Waterford Instrumental Society's Concert. (Conductor, Mr. W. Henry Mulay, M.T.S.C.). The Orchestra: March from "Tannhauser" (Wagner), Mr. William Fortune (Tenor): "Oh, Moon of My Delight" (Lehmann), "Chimney Corner Songs" (No. 1) (Meale). The Orchestra: Adagio, Finale, 7th Symphony (Haydn). Miss Maisie Kelly (Soprano): "Carmena" (Lane-Wilson), "I Will Walk with My Love" (arr. Hughes). Mr. John F. Cooney (Bass): "Within These Sacred Bowers" (Mozart), "Droop Not Young Lover" (Handel). The Orchestra: "Overture, Semiramide" (Rossini). End of Part I. Station Orchestra. Part II.—The Orchestra: 1st Movement "Unfinished Symphony" (Schubert). Mr. J. F. Cooney: "The Lute Player" (Allitsen), "Sanctuary" (Ilewitt). Mr. W. Fortune: "Angels Guard Thee" (Goddard), "Oh Breathe Not His Name" (Moore). The Orchestra: (a) Prelude No. 2 from "Merchant of Venice" (Rosse), (b) 1st Movement Irish Suite (W. H. Murray (unpublished). Miss Maisie Kelly: "Glen dun" (Hardebeck), "A Short Cut" (Troyere). The Orchestra: Selection "Faust" (Gounod). 10.30—Close down.

BELFAST (2BE)—440 Metres.

4.0—Topics. 4.15—Radio Trio. 5.15—Children. 6.0—From London. 7.40—Dr. I. Lobera, Talk in Spanish (2). "Mediæval Spain." 8.0—Orchestral Concert. The Augmented Station Orchestra: Overture, "Prometheus," Op. 43 (Beethoven). "The Blessed Damozel," for Solo Voices, Chorus and Orchestra (Ernest Farrar). (Soloist, Florence Holding.) Suite de Ballet (Gluck-Mott)); Florence Holding (soprano). The Orchestra: Symphony in D (No. 10) (Haydn); Larzo; Allegro; Larzo; Minuet and Trio; Allegro, Finale. Adagio and March from the "Occasional Oratorio" (Handel). 9.30-11.15—From London.

LONDON (2LO)—365 Metres.

1.0-2.0—Time Signal from Greenwich; Music. 3.15—Transmission to Schools. 4.0—Time Signal from Greenwich; "Out of Doors," by A. Bonnet Laird. 4.15—The London Radio Dance Band. 4.35—Organ Recital by J. Rowland Tims, F.R.C.O. 5.15—Children. 6.0—Alex Fryer's Dance Orchestra. 6.50—Royal Horticultural Society Talk. 7.0—Time Signal from Big Ben, Weather Forecast and News: Sir William Bragg, K.B.E., D.Sc., F.R.S., "Old Trades and New Knowledge: The Trade of the Sailor." 7.25—Bach's "48," interpreted by Claud Biggs. No. 9 (E Major); No. 10 (E Minor). 7.40—From Birmingham. 8.0—The J. H. Squire Celeste Octet: "Le Cygne" (Saint-Saens), "Prometheus" (Beethoven), Myra (Clutsam); Torch Dance ("Henry VIII.") (German), Ronald Gourley (songs at the piano). The Octet: "Reminiscences of Grieg" (arr. Godfrey). Evangeline Florence (soprano): "L'Amero" ("Il Re Pastore") (Mozart) (with violin obligato); "Fingo per Mio Diletto (Traditional Italian), "Ma Volsine" (Goring Thomas). "Spring" (Henschel) (written for Miss Evangeline Florence by the Composer). The Octet: Overture, "Oberon" (Weber, arr. Sear). Ronald Gourley: Songs and Improvisations. The Octet: Valse Lente. "Speak" (Nicholls); "Perfume du Passe" (Mayso). 9.0—The London Radio Dance Band. 9.30—Speeches at the Pilgrims Dinner to the Earl of Reading on his retirement from the Office of Viceroy of India. The toast of Lord Reading's health will be proposed by Lord Birkenhead, Secretary of State for India. Lord Reading will reply. (Relayed from the Hotel Victoria.) 10.15—Weather Forecast and News—Mr. L. G. Mainland—"Zoo Animals of To-day: Fish Fighters and Fish Armour." 10.45—The London Radio Dance Band (continued). 11.15—Close down.

DAVENTRY (5XX)—1,600 Metres.

10.30 a.m.—Time Signal and Weather Forecast. 11.0-1.0—The Radio Quartet and Mabel Grose (soprano), Sinclair Logan (baritone), Cecil Baumer (pianoforte). 1.0-2.0, 3.15-6.0—From London. 6.0—London programme. 7.40—From Manchester. 8.0—London programme. 10.40—Shipping Forecast. 10.45—The London Radio Dance Band. 11.0-12.0—De Pietro, with his Italian Orchestra and Joan Reed, the Princes' Toronto Orchestra, and Alfredo and his Band.

LIVERPOOL (6LV)—331 Metres.

4.0—Trichology Talk by H. J. Harper-Roberts, "Your Hair and How it Grows." 4.15—The New Graftonians Dance Orchestra. 5.15—Children. 6.0-6.20—Light Music. 6.30—From London. 6.50—From Manchester. 7.0—From London. 8.0—The Band of the Liverpool City Police. Osborne Oakley (tenor), Frank Bertrand (solo pianoforte). 10.15-11.15—From London.

"THE INCOMPARABLE DIVISION."

Mr. W. E. Harney, of 26 Morehampton terrace, Donnybrook, writes asking us to correct the statement made in a leading article in Tuesday's *Irish Times*, to the effect that the 1st Dublin Fusiliers were not represented at the Cenotaph, London, on Sunday last, when the first landing at Gallipoli was celebrated.

"I," he says, "happened to be one of many who crossed on special leave on last Friday evening's boat, from Dublin, for both the Divisional Dinner and parade. We formed up in the front line on the parade last Sunday morning, some in uniform and some in civilian dress. We were spoken to, and each one of us shaken hands with by General Hunter-Weston, who gave the head-line, 'for your representatives should they have been near—saying, 'What, the Dublins, the old Blue Caps, none better, none better.' Herewith a few of the officers and N.C.O.'s who were present, with a wreath, bearing in large letters, 'The 1st Royal Dublin Fusiliers':—G. W. Geddis, D.S.O. (who commanded the Dubsters), C. E. Hawes, Maurice Healy, W. E. Harney, J. P. Walters, etc."

TOBACCO KING'S 86TH BIRTHDAY.

Congratulatory messages from all parts reached Mr. Thomas Gallaher, J.P., "The Tobacco King," at his residence, Ballygoland House, picturesquely situated near Belfast, yesterday, when he celebrated his eighty-sixth birthday. On Friday last Mr. Gallaher and his wife celebrated the fifty-third anniversary of their wedding. The golden jubilee having been observed on the 23rd April, 1923.

Constituted a limited liability company in 1896, with a capital of one million sterling, Messrs. Gallaher, in March, 1900, paid to H.M. Customs a duty cheque for £142,277 4s. 7d.; while, so far back as the 16th April, 1894, they paid as duty £56,649 14s. 5d., exceeding by £6,000 the largest sum paid by any other trading firm in that year to the British Government.

DOCTOR'S ALLEGED NEGLECT.

Mr. Justice Horridge, in the King's Bench Division, London, yesterday gave judgment for Dr. Henry Holdrich Fisher, of Sittingbourne, against whom an action was brought by Mr. William Stuart Harnett, claiming damages for alleged negligence in certifying plaintiff to be a lunatic. A special jury had awarded Mr. Harnett £600 damages, but the judge held that the Statute of Limitations barred the action.

DUBLIN DISTRICT COURT

LAUNDRY ROBBERIES.

CHARGES AGAINST BROTHER AND SISTER.

(BEFORE MR. COLLINS.)

Thomas and Kathleen Griffin (brother and sister), living at Mountjoy street, were remanded until Friday next on a charge of breaking into the Phœnix Laundry, Russell street, on dates in October and November, 1925, and February, this year, forcing open the manager's office and stealing from the safes £320 10s., a gold ring value £5, and a silver watch value £5. There were further charges of causing damage to the extent of £180, and stealing articles of laundry value £17 10s. In all the value of stolen property and damage to property amounted to £620.

On a further count the accused were charged with breaking into the residence of Mr. James Doran, Cabra road, and stealing two table cloths, a child's coat and two headphones. Kathleen Griffin was also charged with pawning some of the articles stolen from the Phœnix Laundry.

When charged and cautioned, it was stated, Kathleen Griffin said: "You can do what you like with me." Her brother said that he "knew nothing at all about it."

FATHER SENT TO PRISON.

Henry Coy, who was arrested in Nottingham on Monday evening, was sentenced to six months' imprisonment for failing to contribute to the maintenance of his wife and four children.

On the application of Mr. J. W. Davis, solicitor for the National Society for the Prevention of Cruelty to Children, the Justice ordered that £1 should be given from the poor box to Coy's wife.

SHOTS FIRED INTO POLICE BARRACKS.

For the second time within three weeks the Civic Guards' barracks at Bunninadden, Co. Sligo, was fired into at 2 o'clock on last Friday morning. Over a dozen shots were fired, some of which hit the building, and one, entering by the window, passed through a door and buried itself in the wall an inch over the head of Sergeant Breen as he lay asleep in bed. As the result of a search of the locality John Farrell, of Quarryfields, was arrested. He was remanded on bail to the next Ballymote District Court.

BOMB FOUND IN A GARDEN.

While digging in his garden in Nenagh a man turned up a bomb with his spade. The Civic Guards took possession of the bomb.

WHY TEA CAUSES INDIGESTION.

How To Have Good Digestion Without Giving Up Tea.

Thousands of tea-drinkers who suffer from indigestion think the trouble is due to the food they

FULL REPORT OF THE DUNLOP RUBBER COMPANY'S MEETING.

DIVIDEND ON ORDINARY SHARES RESUMED.

SIR ERIC GEDDES ON THE IMPROVED POSITION.

The twenty-seventh ordinary general meeting of the Dunlop Rubber Co., Ltd., was held yesterday at the Hotel Cecil, Strand, London, W.C., the Right Hon. Sir Eric Geddes, G.C.B., G.B.E. (chairman of the company), presiding.

The Secretary (Mr. Arthur Cunninghan) having read the notice convening the meeting, and also the report of the auditors,

The Chairman (who was received with applause) said:—Ladies and gentlemen, before proceeding with the agenda I have to apologise on behalf of your new director, Lord Colwyn, for his absence to-day. He was in London to attend this meeting, but, unfortunately, he was attacked with influenza yesterday and he had to go to bed, and he asked me to make his apologies. With your permission, I will now formally sign the minutes of the last annual general meeting, held on April 3rd, 1925, and of the extraordinary general meeting, held on June 12th, 1925. The proceedings of both these meetings were published *verbatim* in *The Times* and the *Irish Times*. Have I your permission, ladies and gentlemen? ("Agreed.") Thank you.

A PROMISE FULFILLED.

My lords, ladies and gentlemen, I propose, with your permission, to adopt the usual course and take the report and accounts as read. ("Agreed.") Since our last ordinary general meeting a year ago I have had the pleasure of addressing you at an extraordinary meeting held in June last. I then took the opportunity of confirming the satisfactory outlook in the affairs of this company, to which I had already referred at the previous general meeting, and I feel sure you will agree that this report has, to say the least, amply fulfilled the promise which I held out to you. (Hear, hear.) The results disclosed by the balance sheet are the more satisfactory, having been attained at a time when a cloud of depression continued to darken the trade outlook of the country. In these circumstances, an increase of net profits amounting to 85 per cent. over those of last year is no small achievement, especially as the profits appertaining to part of the accounting period of our latest and most extensive acquisition, the Macintosh group, are not included in the figures. Our total net profit for the year is £2,789,400, arrived at after deducting the payment of interest on Debentures, Income Stock and loans and premium on Debentures redeemed, totalling £461,300, and after providing £449,000 for depreciation in the accounts of this company and its subsidiaries, excluding, as usual, the American Company, which provides its own depreciation, and is not treated as a subsidiary. The Macintosh group, comprising ten companies, whose trading results for last year, as already mentioned, have not been brought into our accounts, have made ample provision for depreciation and obsolescence.

THE ORDINARY DIVIDEND.

From the sum of £2,789,400 falls to be deducted £43,181 paid to outside Preference shareholders in our cotton mills, leaving a net balance of £2,746,200 to be dealt with. Out of this sum, augmented by the balance of £525,151 brought forward from last account, the directors have paid dividends on the "A," "B" and "C" Preference Shares for the half-year ended June 30, 1925, amounting to £187,500, and the balance of these dividends for the half-year ended 31st December, 1925, will now be paid, as well as a dividend at the rate of 15 per cent. per annum, less tax, on the Ordinary Shares, absorbing £1,008,522. A sum of £1,294,707 has been placed to reserve, leaving a balance to be carried forward of £593,090.

I believe shareholders will welcome the return of the company's Ordinary Shares to a dividend-paying basis after the lapse of six years—(hear, hear)—more particularly as this has come about in a year which has been far from favourable from a trading point of view, and which has witnessed such extraordinary fluctuations in the price of our chief raw material. Whilst a dividend of 15 per cent. is an adequate return on capital, some of you may think, having regard to the protracted period during which the company could not distribute any dividends at all, that your directors might have recommended an increased distribution. I cannot, however, repeat too strongly what I told you last year is the vital necessity to place the company on a thoroughly strong financial position—a consideration which has over-ruled all others in the policy followed by your Board, which I trust you will heartily endorse. (Hear, hear.) For the same reason the substantial addition to our general reserve, bringing it to £1,600,000, is essential, and will go far to ensure the financial stability of our operations.

THE BALANCE SHEET.

There are several items in the balance sheet which reflect the great developments of the year 1925 upon which you may require some explanation. I propose, therefore, to refer to them as briefly as possible.

LIABILITIES.

CAPITAL ISSUED.—The number of Ordinary Shares issued has increased from 14,891,314 (of the value of £4,963,771) to 20,170,145 (of the value of £6,723,381). Of the increase of about 5¼ million shares, 3¾ million were issued in accordance with the resolution passed at the extraordinary meeting held on the 15th June last; the balance of 1¼ millions was used in the acquisition of the Bates, Goodyear and Macintosh companies and shares in F. A. Davis, Ltd., the various prices averaging 167 per cent. premium.

DEBENTURES.—You notice that two First Mortgage Debenture Stocks are shown in the balance sheet. This is due to the rearrangement of the company's funded debt which took place during the year, and which involved the redemption on the 1st January, 1926, of the 8 per cent. Debentures through the earlier issue of 5½ per cent. Stock. By these arrangements, including the redemption of the American company's debt, our company and its subsidiaries have benefited to the extent of about £1,000 per day. (Applause.) The 6 per cent. Debentures were issued in December last to complete the acquisition of the Macintosh group of companies. We incurred this redeemable debt at 6 per cent. per annum to acquire a business giving a minimum return, on past experience, of 10 per cent. per annum on the purchase price. (Hear, hear.)

The Income Stock outstanding shows a slight decrease on the figures of 1924, and represents the balance of the French Income Stock issued by this company.

The general reserve is shown at £305,232, against £1,181 in the previous balance sheet, and £660,000 placed to reserve at the general meeting last year, which was further augmented by the premium realised on the issue of new shares to which I have already referred. We have considered it prudent to apply sufficient of these reserves for the purpose of eliminating from the accounts the issue expenses and discounts incurred by the refinancing of our funded debt, and, at the same time, we consolidated our investment in the American Corporation by dealing similarly with their fixed obligations and by writing off all accumulated losses in our books which accrued up to 31st December, 1925.

After giving effect to these adjustments there remains the balance shown in the accounts, which will now be augmented to £1,600,000.

Sundry creditors and credit balances at £1,056,000 show an increase of £150,000 against 1924, accountable by our greater business activities.

ASSETS.

The increase of £224,000 in freehold and leasehold land, etc., arrived at after making full provision for depreciation, is accounted for by the cost of additional buildings and plant at Fort Dunlop and property acquired by the company during the year, comprised mainly in the transfer of the Bates business.

Sundry Debtors.—Debit balances are up by £670,000 on account of increased turnover.

Stocks of raw materials have increased by £857,000 to £2,559,000. Considering the expansion in our turnover, and the fact that the price of raw rubber trebled during the year, this added amount is very moderate. Your directors have satisfied themselves that the stock carried by the company is liquid and fully justified by the present volume of business.

Investments show an increase of £6,769,000, and now amount to £14,849,000, the details of which will, doubtless, be of interest to you. Our rubber estates at £2,342,000 stand only £42,000 above the value fixed at the time of the reorganisation of our capital; this increase represents additional expenditure. This valuation work out at only £50 per planted acre.

Associated companies at £8,571,000 show an increase of £4,422,000, which includes the purchase price of the Goodyear and Macintosh businesses acquired during the year, as well as the balance of 82,500 7 per cent. Preference Shares in our Cotton Mills, which had been held privately.

More funds were also needed, as mentioned in the report, by our French and German factories, and to cover the greater requirements of our various selling organisations. These acquisitions account for practically the whole of this increase, and I feel I am quite safe in assuring you that these investments were wisely judged, and will be profitable to you.

It is not, of course, our intention to hold the Cotton Mill Preference Shares as a permanent investment for an indefinite period; we intend to dispose of them and increase the liquid resources of the company when a favourable opportunity presents itself.

The increase of your investment in the American company by £2,366,000, bringing it up to £3,926,000, is represented by money advanced by us, making possible the repayment of bonds issued by that company bearing a high rate of interest.

REVIEW OF PROGRESS.

I now wish to give you an idea of the working of the main company and its subsidiaries, and will accordingly go through their progress during the past year as briefly as I can.

HOME COMPANY.

Your factory at Fort Dunlop manufactures tyres and, as a side line, golf and tennis balls. During the year, so great was the demand for your tyres that it was urgently necessary to increase the area of buildings and to instal further machinery. The whole of the plant has been kept fully up to date, and we are proud to consider Fort Dunlop as the finest tyre factory in the British Empire and equal to any in the world. (Hear, hear.) The methods of the factory are constantly being developed to keep pace with all modern improvements.

At the end of 1925 the number of our employés had increased by one quarter over the numbers employed at the end of 1924, while the wages bill showed an increase of one third over the figure at the end of last year. (Hear, hear.) We claimed last year that the level of wages at Fort Dunlop was higher than the general level prevailing in the rubber industry at home. You will see from these figures that the average earnings have still further increased. Part of this increase must be ascribed to the efficiency and goodwill of our employés, but no such increase would have been possible had not the whole business been developed so as to ensure greater efficiency and speed in production and greater turnover.

It is probably unnecessary for me to refer to the quality of our products. We have religiously retained our quality and avoided all temptation to economise by using reclaimed rubber or substitutes in places of raw rubber. (Hear, hear.) The Dunlop tyre of the present day is of a standard that cannot be surpassed. You may have noted that recently at Southport Major Segrave beat the world's record for the flying kilometre at a speed of over 152 miles an hour. This record was achieved on Dunlop tyres, and we can accordingly claim that no tyre in the world has hitherto moved at the tremendous speed which has been attained on Dunlop tyres. Such a speed, you will realise, is a very severe test, indeed, of the strength and construction of the tyre. We have deemed it our duty, having regard to our position as suppliers of first equipment, to add such support to manufacturers with development of special racing tyres for their racing cars. This special branch has had phenomenal success. Last year I spoke to you about the development of the giant pneumatic and the balloon tyre. The giant pneumatic has continued to make progress as we expected, while the balloon tyre, fitted to the Dunlop type of wheel and rim, has now become the standard for use in this country.

Fresh developments during this year have been the construction of a non-skid solid tyre and of a cushion tyre for forms of traction for which giant pneumatics are unsuitable. It is only quite recently that this company has entered the field of manufacturing tyres for aeroplanes. We feel confident that the fact that we combine the *rôle* of wheel and tyre makers will bring us a still greater share in this aspect of our business.

BENEFIT FUND FOR EMPLOYEES.

We have thought it right that the staff of our factory should not be forgotten during the progress of the company, as it is only with their efficiency and goodwill that we are able to produce so satisfactory a product. You are aware that working conditions in the factory have always received the greatest consideration; that we maintain canteens on the most up-to-date lines for our workers, and also playing grounds for their recreation outside their hours of work. (Hear, hear.) We have considered it advisable, however, to go a step further than this and to make provision for their assistance in time of need. During the year 1924 we introduced a scheme of endowment for the benefit of foremen and sub-foremen on the lines that had already been adopted for the non-industrial part of our staff. At the beginning of this year we went further and we introduced provident schemes for the benefit of the employés of our tyre and rim and wheel undertakings at Fort Dunlop, Coventry, and Dudley. Under these schemes provision is made for payments to all workers at the time of incapacity caused by illness or accident, a lump sum is payable on death, and old servants receive a lump sum when they are too old to continue at work. In all cases, of course, certain qualifying conditions have to be complied with, but they are by no means severe. We feel sure that you will thoroughly approve of this step which we have taken for the benefit of our employés. It applies to all grades.

During the year considerable reorganisation has been made in our sales organisation. This part of the organisation is now working most efficiently and in close touch with the factory and the technical staff, which is a very important point.

GOLF BALLS.

The Dunlop Golf Ball has continued to maintain its popularity at home. Abroad, especially in America, the demand for this ball has increased to an extraordinary extent; the result is that our sales during the year have been very considerably in excess of the figures of the previous year, which constituted a record. In the space of three years the sales of our golf ball have been trebled.

TENNIS BALLS.

Last year I told you that we were extending our policy of getting a "Dunlop" product into the hands of every potential tyre user, and that we had introduced a tennis ball of a special type and exceptional quality. This ball was introduced last summer, and attained considerable popularity amongst the best tournament players. Since the end of last year the ball has become definitely established as a ball of special excellence in the tennis world. It has now been officially authorised in practically every country, and w... in general use in the important tournaments in the South of France during this winter. The ball was, in fact, used in the historic match between Mademoiselle Lenglen and Miss Wills, and with complete satisfaction to those distinguished players, and we have confidence that in the near future this ball will be as pre-eminent in the tennis world a our golf ball is on the links and our tyres on the road. (Hear, hear.)

You will be interested to hear that the demand for the tennis ball is so great that we have recently had to double our output, and to-day it is only with difficulty that we can meet the demand. We are again making a similar increase in our capacity. It has been quite extraordinary how that ball has sprung into favour.

DUNLOP RIM AND WHEEL COMPANY.

The Dunlop Rim and Wheel Company has during the year shown very satisfactory and improving results. The amalgamation of the interests of Messrs. W. Goodyear and Sons, Limited, with ours, has enabled us to place the whole of our production of rims and wheels under the experienced management of Mr. E. F. Goodyear. The increase in the sale of motor rims during the year has been 85 per cent., and in the case of wheels over 50 per cent. increase above 1924 figures.

FRENCH COMPANY.

Our French company is continuing to make very satisfactory progress, indeed. As I told you last year, it was necessary for us to make considerable additions to the machinery installed at our Montlucon factory. That these additions were justified is proved by the fact that the output of the factory during the year was 25 per cent. in excess of the output of the previous year. The business in France, you will realise, is not rendered any easier by the heavy depreciation of the franc; but I can assure you that the financial position of our French company is absolutely sound, and it is operating with ever-increasing efficiency, as I can personally testify from an Eastertide visit to those great works.

GERMAN COMPANY.

I told you last year that our German company had at last turned the corner. The demand for the Dunlop tyre in Germany has increased to such an extent that we found it necessary to make further large additions to the factory and plant to cope with the demand. The German company worked at a satisfactory profit during the year, and its turnover was more than doubled. Our position in Germany, however, was not altogether free from anxiety during the closing months of last year. A financial crisis spread over the whole of German industry, and this crisis was reflected in a decreased demand for tyres. This, of course, was not peculiar to us, but to all tyre manufacturers. Germany has not yet recovered from this crisis, and accordingly the development which we expected in the motor car industry has been delayed, and sales of tyres have accordingly been poor. I have no doubt that Germany will shortly recover from this financial tightness, when I am confident that the demand for the Dunlop tyres will increase at a rate no less rapid than the increase we obtained during the first nine months of 1924.

CONTINENTAL SELLING ORGANISATION.

The Continental Selling Organisation operates over practically the whole of Europe, with the exception of France and Germany. This organisation continues to show an uninterrupted record of progress, its business having exceeded the record of 1924 by about 40 per cent. I am glad to say that the increase in turnover has been accompanied by a fall in our selling expenses.

OVERSEAS SELLING ORGANISATION AND EXPORT TRADE.

At our meeting last year I was able to tell you of great expansion in our export trade. This expansion has continued even on a more extended scale during the year 1925, our trade being half as much again as that of the previous year. Our export business absorbs approximately one-third of our production in this country. This is a most important factor for us and to the country, and the fact that we are now so firmly established in markets overseas must always be of the greatest assistance to the future operations of the company. Depression in one part of the world may be counter-balanced by prosperity in other parts. The increase during last year, however, was not confined to a single portion of the world, countries as far distant as India and Brazil sharing in the increased demand for our goods. The opening months of this year are showing more than a maintenance of our position.

NO. 2 D.R. COTTON MILLS.

I need not enlarge upon the great value of these mills to our organisation. Owing to the large increase in demand for our tyres it has been necessary to make still further additions to the plant and machinery in the mills in order to cope with increased demands. The acquisition of the Macintosh group of companies is of course also throwing more work on our cotton mills.

DUNLOP PLANTATIONS.

The great importance we have always attached to the possession of plantations has been emphasised during the past year by the extraordinary condition of the rubber market. Unfortunately I am unable to spend as much time and daily duties involved in the management of this company from visiting the plantations as I had intended during the year, but officers of the company have done so, and their reports have satisfied the Board that our extensive property has been maintained in good condition, and is to-day as one of the finest assets of your company. (Hear, hear.) Production is economical, and the high average price of rubber in the market during the year—approximately 2s. 11d. per lb.—has assisted our plantations in showing a handsome profit. But our estates do not exist merely for the economical production of rubber; we have attempted to standardise our production throughout and to produce rubber in a form that will result in simpler and more efficient treatment in our factories with consequent saving in manufacturing costs.

During the present year the whole of the 47,426 planted acres will be under production, and we have also commenced the tapping and planting of the whole of our cultivable reserve area of approximately 11,000 acres—that is in Malaya. This additional programme is going to cost us a sum of approximately £560,000, spread over a period of six years.

The policy for a manufacturing concern to attempt to control some of its raw materials has been questioned. The argument is that we are rubber manufacturers, not planters—why own rubber estates? The answer is that with rubber prices fluctuating, as they did in 1925, from 1s. 4½d. to 4s. 8d. per lb. in nine months, it is a very fine stabilising agent to grow a proportion of the rubber you use yourself. (Hear, hear.) The fluctuation in rubber prices is the manufacturers' nightmare. Then also as by far the largest manufacturers in the Empire, we cannot afford to cut ourselves off from the co-operative development of the plantation with the theory in scientific manufacture of latex into tyres or any other rubber article.

Several shareholders have suggested that the valuation of our plantations at about £50 per planted acre is unreasonably low. (Hear, hear.) Perhaps this is a fault on the right side, and I admit that the present market value of our plantations is greater than that shown in the balance sheet.

THE PRICE OF RUBBER.

The reference to our plantations leads me to the vexed question of the price of rubber. You all know of the violent fluctuations in price in 1924. We have kept close watch on the market, and have been able to make provision accordingly. The market this year is even more difficult than last year, and the statistical position is one of great complexities. But let me give you this assurance, we are studying the position with all the means at our disposal in this country and in America. Rubber varied in cost by more than 200 p.c. of the base price during 1925. When I tell you that at an average of 3s. per lb., which was the average of last year, this raw material is about 60 p.c. of the manufacturing cost of a tyre, you will see that the situation demands sleepless vigilance.

I am happy, however, to inform you that not only in Europe are we well satisfied with our rubber position for 1926. The American Corporation also is to-day in a very favourable position as regards raw rubber.

DUNLOP TIRE AND RUBBER CORPORATION OF AMERICA.

I now come to your very large interest in the American Company. I described to you last year at some length the importance of this investment, and expressed the hope that it was rapidly approaching the stage where it had turned the corner. I have very recently returned from America, and have assured myself that the undertaking is making most satisfactory progress. The quality of the product fully maintains the high standard of our products throughout the world. The sales policy is fair, straight and sound, and that Corporation is building up a very valuable good-will which is not represented by a single dollar in their accounts. It is true that the company made a trading loss last year. The reason is to be found in the rapid growth of the company, and the impossibility of providing in advance for its rubber requirements. In 1924 it was in its infancy. In 1925 the turnover increased by 250 p.c., production of covers was quadrupled, and at one time almost equalled the output of our Fort Dunlop factory. By far the major portion of the loss in the American company was due to the reason I have given—namely, the impossibility of forecasting requirements to enable prudent advance purchases of rubber to be made, and the impossibility of refusing business, though unremunerative, when it was offered, merely because we had not been able to provide the rubber for it at favourable prices.

The American company is, as you know, managed by an American Board, of which I am the Chairman, with Mr. Germain as the chief executive and President of the company. Upon my most recent trip, and, indeed, upon each previous trip, I have been pleasantly confirmed in my own faith in the progress of the factory, by the corporation's own bankers, and by everyone who had knowledge of its operations. I am sure that we are, indeed, fortunate that our investment should be in such capable hands. The corporation is making solid and sound progress. The losses of the past year in no way alarm me, and my colleagues share that view, and also share my view, based on their personal contact of complete confidence in the management and direction of the company, which is American, although the closest possible liason is maintained between Buffalo, Fort Dunlop and our other factories, by letter and by constant exchange of visits.

FUTURE PROSPECTS.

You will expect me to tell you my views as to the future prospects of the company. In the first place the policy of the present Board which has been consistently followed, and to which we propose to adhere, is conservatism in our finance and commitments, fair dealing with our customers, with a religious maintenance of quality at the highest possible standard, and progression in our manufacturing methods.

You, ladies and gentlemen, are the proud possessors of a unique undertaking. We are by far the largest rubber manufacturer, by far the largest cotton spinner, by far the largest rim and wheel maker, and by far the largest rubber planter in the British Empire. (Hear, hear.) In the home market, for first equipment in rims, wheels and tyres, we are in a very predominant position, and the same thing may be said in the replacement business at home. In our dealings with our manufacturing customers we have adopted, and propose to maintain, a policy of fair cooperative dealing, the regularity of supply of the highest possible quality at a reasonable price with a fair margin of profit, and we believe that we are esteemed by them in our relationship with them. We feel that the prestige of the British tyre industry is in our hands and that our interests and those of the British automobile industry are identical.

Overseas, to an increasing extent, the name "Dunlop" signifies the highest quality. Our overseas business is growing in a most satisfactory way. On the Continent of Europe our prospects are brighter than ever. The temporary difficulty in Germany will pass, and we have every confidence that our German company will continue the progress it has already made. I have told you that we look to the future of our investments in America with confidence.

NEW BUSINESSES ACQUIRED.

During the year we have lined our fortunes with the whole of the Macintosh group of companies, and I am sure you will heartily welcome the addition of the chairman of that company, Lord Colwyn, to your Board. (Applause.) We have also acquired the businesses, as the report tells you, of W. and B. Bates of Leicester and W. Goodyear and Sons, Ltd., the rim and wheel makers, of Dudley. We feel that, with a combination of the Dudley works and your fine works at Coventry, we shall be better and more economically able to meet the demands of motor car and cycle manufacturers, and with the acquisition of Bates and the Macintosh companies we are entering the fields of rubber manufacture where our research and development and our manufacturing knowledge will enable progress to be made on an economical basis.

Economies in administration and an extended use of our existing splendid export selling organisation should enable us vastly to increase the sales of these products; we should thus benefit ourselves by mass production and increased turnover, with consequent price reduction and benefit to the consumer. We inherit from these companies a magnificent good-will, and we feel confident that their acquisition will give an added strength to our undertaking.

TRIBUTE TO THE STAFF.

Before putting the motions and resolutions that are the business of this meeting before you, I must pay a tribute—a tribute which, I am sure, will be most heartily endorsed and recognised by you—to the great services of the whole of the company's staff, from top to bottom, during the past year. (Applause.) The Board that I have is a loyal, devoted and extremely capable staff working with them are, indeed, fortunate, and your Board has that feeling without stint. There is no part of the world and no branch of our great business where we are not well served to-day. If this were not so, the Board would be uneasy, and we are not uneasy. The management, production, sales and development departments have all cooperated in the most welcome and inspiring manner, and your Board have endeavoured, by increased earnings, by provision for old age and ill-health, and by holiday allowances, as well as by assisting the provision of recreation and amusement for your staff, to give material recognition to them for their share in our progress. (Hear, hear.)

DIRECTORS' REMUNERATION.

There are two resolutions before you to-day which require a few words of explanation from me. The first resolution is that dealing with the additional remuneration to the Board, other than myself, the managing director, and the Continental director, and the suggestion is that out of the profits of the company remaining after the payment of a 15 per cent. dividend on the Ordinary share capital, one-half of one per cent. shall be allocated for further remuneration to the Board. I have given you an account of our stewardship, and those of you conversant with the ramifications of such a business as this will appreciate the task of the directors.

During the past year, owing to the acquisition of outside concerns and the growth in our own business, the duties of the Board have been largely increased, and the directors have been called upon, as in my opinion they will be in the future, to undertake additional work to that involved in the attendance at Board meetings and dealing with routine work. In addition it is proper that I should point out that the responsibilities of the directors in the conduct of such a business as this are very considerable. The articles of association provide that £7,000 per annum should be available for remuneration of the four members of the present Board affected by this resolution—they have voluntarily restricted their fees to £5,600—that is, amongst the four preferring to have an interest in the fortunes of the company, by taking remuneration according to the profits, which, I think, is the practice now becoming usual in important concerns. I would remind you that these gentlemen direct not one company only, but fifteen manufacturing concerns, ten selling and trading companies, and your vast plantations and enormous cotton mills, and draw no fee for their services other than the one from the Dunlop Company. (Hear, hear.) Before I leave this subject I wish to inform the meeting that since the issue of the report correspondence has taken place with various shareholders, and, as you may have seen, letters have appeared in the Press criticising the remuneration proposed for the Board, and I understand that some shareholders propose to move the resolution fixing a limit beyond which, whatever the profits of the company may be, the amount paid to the Board should not extend.

Though the feeling of the general body of shareholders has found expression in the 9,000,000 odd votes sent to us by proxy in favour of these resolutions, I need hardly say that the Board never intended that this remuneration should attain fantastic figures, and they are quite willing to accept any limit so long as it is within reason and offers a fair reward. With the explanations I have given you, I feel that the meeting will unanimously approve the proposal.

The second resolution, if passed, will give additional borrowing powers to your Board to the extent of £3,500,000; but, as this proposal appears to have caused some misapprehension in the minds of some of our shareholders, I wish to explain that the Board have no intention to create any further prior charges, but in a company of this magnitude it is imperative that the Board should have the power to borrow money on a temporary basis to finance business during certain periods of the year. There are seasons of the year when sales of our goods are necessarily less in comparison with production, and during such periods additional, but merely temporary, financial resources are necessary. Your Board has at present borrowing powers of £7,500,000, of which £7,000,000 is represented by the 5½ per cent. (£5,000,000) and 6 per cent. (£2,000,000) Debenture Stock, leaving a balance of only £500,000. This margin is insufficient—it is quite insufficient to-day, as a matter of fact—for the ordinary trading requirements of the company on its present extended basis, and I would remind you that there is nothing unusual for the borrowing powers of a company to be equal in amount to its issued share capital, which is what we are asking for. I now wish formally to move "the adoption of the report and accounts, the confirmation of the payment of the dividends on the 'A,' 'B' and 'C' Preference Shares, and the payment to be made on 31st May, 1926, of a dividend of 15 per cent. on the Ordinary Shares," and I will ask Mr. Szarvasy to second the motion.

ENGAGEMENTS OF CHAIRMAN AND MANAGING DIRECTOR.

Mr. F. Alexander Szarvasy—I have pleasure in seconding the resolution moved by the Chairman, and will not detain you many minutes with what I have to say, though in point of importance and the pleasure which I hope my announcement will give you it should equal the satisfaction you must have felt i listening to the tale of unbroken successes of your company as unfolded by Sir Eric.

When, after the general meeting on 18th December, 1922, you agreed to entrust the direction of your affairs to Sir Eric as your chairman, we all believed that we had made the right choice, but—and I hope Sir Eric will forgive me for saying this—great as his reputation was, he had still to win his spurs as the head of such an enterprise as ours.

To-day, as the records of the company since that meeting and the accounts before you amply testify, he and our managing director, Sir George Beharrell, of whom I cannot speak too enthusiastically, have definitely shown that in their new sphere of activities they are fit leaders for a great and growing industrial enterprise. The very expansion of the company's activities, which, in the opinion of your Board, has in no way reached the limit, has for some time past greatly exercised our minds, because we felt that in order to consolidate that growth we had to secure continuity of proven management, which alone can assure success, and without which expansion is full of doubts and uncertainties.

I am glad to tell you, therefore, that after protracted negotiations we have secured the services of both our chairman and managing director for a period of ten years, during which time they will devote their great energies to the affairs of the company, and will, for a further term of years after the expiry of that time, never be arrayed against the company, to which I can assure you they have given their hearts. This last provision is, we know, unnecessary, but is ordinary business prudence with which you will be in accord.

Needless to say, it would be against precedent and not in accordance with the interests of the company if the exact terms of these agreements were disclosed or discussed, but I may tell you that they are based on a moderate, fixed emolument and a percentage of profits, constituting the sole remuneration for service in all the 30 companies owned and controlled by us.

Your Board consider that they have been most fortunate in securing the services of two such men for the best of their business lives, besides which they feel that your chairman and managing director—or as they are now styled chairman and "joint managing directors"—have a satisfactory agreement whereby their remuneration is in direct relation to the interests of the shareholders.

Your business is already great and its potential growth so great that we as a Board would have been failing in our duty had we not secured to the company this one and all important point, namely, the continuity of efficient executive control. Without it what company can succeed?—with it our possibilities are immense.

Until to-day I and my other colleagues have always felt concern over this question, and, being able to convey this news to you to-day, it affords additional pleasure in seconding the adoption of the report and balance sheet.

NORTHERN IRELAND CRITICISM.

Mr. J. J. Thomson—Mr. Chairman, my lords, ladies and gentlemen, I rise to congratulate the Board, the management and the employés—all of them—on the highly satisfactory report that has been presented to us to-day. (Hear, hear.) To you, Mr. Chairman, I express my appreciation and greatest thanks for the further information that you have given to us in your speech, which, taken together with the information in the report, places the shareholders now present in a very fortunate position. (Hear, hear.) I should like to say, however, in the discharge of the duty which I have for a good number of friends in Belfast and Northern Ireland, that a great many were disappointed and are disappointed that the dividend is not more than the 15 per cent. which is being proposed to be paid; 15 per cent. on the reduced amount of the shares is 5 per cent. on our old nominal amount of £1. (Hear, hear.) I think the shareholders are entitled to sympathy — those shareholders who have waited for six years without getting a dividend. (Hear, hear.) I think that shareholders generally in such circumstances look to receiving a greater proportion of the profits than one-third. The amount to be added to the reserve fund, and the increased amount of the carry forward, together amount to almost £1,400,000; the 15 per cent. of dividend to the shareholders amounts to £1,000,000, and, if we take the income tax off that, it is £800,000 practically. Therefore, while the shareholders get £800,000, the sum of £1,400,000 is appropriated to reserve and carry forward in the profit and loss account. In that connection one word, perhaps, throws a very considerable light on the necessity for the Board having finances at their command ready, for I observed from your speech, Mr. Chairman, that the amount advanced to the American company practically by shareholders, and corresponds with the amount of your reserve account, £1,600,000. I make that remark to indicate that we realise the necessity, I hope, for having sufficient finances ready and at hand. At the same time, I should like to impress upon you—I am not saying it, perhaps, on my own behalf, but on behalf of those who really require the dividend on their shares—that if you could distribute in the future a larger proportion of the profits to the Ordinary shareholders they will appreciate it and be very grateful for such a distribution. (Applause.) No greater dividend can be paid than is recommended by the directors, consequently discussion or criticism on that point would not put us forward very much. I express my own appreciation and thanks, and I am sure those of every shareholder, when I say that we are delighted with the provision that has been made and is being made for the work people. (Hear, hear.) Personally, I do not consider that any undertaking can be successfully conducted where the Board, management and the workmen are not participating in the profits earned. (Hear, hear.) I hold that there should be participation — a sharing in the profits. (A Voice—"And the losses.") In the case of losses, so far as the workmen are concerned, you cannot reduce their remuneration: they must, as a fundamental principle, receive sufficient remuneration for their work, no matter whether you have profits or not; but in a successful concern there are profits, and I say there will be sufficient in these profits to pay the Board, to pay the management, and to pay the workmen, as well as pay the shareholders. The endowment scheme, the provident scheme, and re-creation scheme are all increases in the cost of the company. In the case of the cotton mills, now that the company has acquired the whole of the Preference Shares, and with the increased fabric that will be required for the purposes of the large Macintosh group, all this should make the cotton mills also much more of a success. (Applause.)

There is one remark which I have to make, although it will come up later, Mr. Chairman, and that is with reference to the question of the additional remuneration to the directors. I am rather in a difficult position in connection with this. I was asked to attend this meeting and to oppose any increase in the remuneration. That is a position I said I would not take up. (Hear, hear.) I said—"I am personally averse from increased remuneration where there is no restriction, or where there is no stated maximum sum, except it is a question of profits." And I propose to move an amendment which, from your remarks, Mr. Chairman, I hope will have a result satisfactory to all. I feel that any increased remuneration should be made wholeheartedly, without any grudging and in the right spirit, if success is to follow the operations of this tremendous, gigantic business. I have the greatest pleasure in congratulating and complimenting the Board, the management and the work people for the satisfactory results shown. (Applause.)

PLEA FOR ORDINARY SHAREHOLDERS.

Mr. Wyndham White, K.C.—Mr. Chairman, I had intended to have moved a resolution, of which I gave the Secretary notice—a very brief notice, I fear—but, as I do not, perhaps, intend to press this resolution to a vote—(hear, hear)—it is hot, perhaps, important that I should not have given him so very much longer notice. Mr. Chairman, it is not often my privilege, or certainly has not been during the past year or two, to be able to join in a vote of congratulation and thanks to Boards of Directors. Therefore, although my remarks may tend to a little criticism of the Board, I want to say how wholeheartedly I associate myself and those friends upon whose behalf I speak with the congratulations which Mr. Thomson has paid to the Board, in view of the magnificent results which have attended the efforts of the Chairman and his colleagues during the past year. The point to which I desire to direct the attention of this meeting and the Board has already been referred to by Mr. Thomson in dealing with the question of the dividend, and I think, Mr. Chairman, it would be, perhaps, desirable if you emphasised with the importance which attaches to any remarks which you make that, although a dividend of 15 per cent. has been declared, actually it only works out as a 5 per cent. dividend upon the capital which has actually been subscribed to this company. I think that is a very important point from an industrial point of view, because investors and capitalists nowadays have to put up with very much misrepresentation, and attention is drawn to swollen dividends which are paid upon capital, and I think it is just as well that those persons should have their attention drawn to the fact of the heavy losses which shareholders very often are called upon, and in this company originally were called upon, to face. The point of my remarks this morning, Mr. Chairman, was, however, to be directed again to what Mr. Thomson has also touched upon—namely, the very large sum of money which the Board has in its wisdom thought desirable to deflect from the paying of dividends to the strengthening of its reserves. I do not propose to criticise that too harshly to-day, because we have to rely upon the survey, the insight, and the knowledge of the business which the directors possess, and at this moment the shareholders ought to do everything they can to support them. But, Mr. Chairman, I think I shall voice the opinion of a great majority of this meeting when I say that we have no desire to see the reserves of this company unduly and unnecessarily inflated, and if I move a resolution, which I should like to read, to the effect that, in the opinion of this meeting, having regard to the very strong position of this company, as disclosed by the balance sheet, the reserves shall not be increased beyond £2,000,000, exclusive of the carry forward of £500,000, since such reserve fund can only be secured by the sacrificing of dividends to which the Ordinary shareholders are entitled, and which the losses sustained in the past justify them in claiming. (Hear, hear.) I would point out that a reserve fund of £2,250,000 represents, roughly, about 40 p.c. upon all the different classes of capital and charges with which this company is burdened, and if you turn to the balance sheet, may I point out that it is more eloquent in what it disguises than in what it evidences. The position of this company is happily—and upon this matter we can congratulate our directors—extraordinarily strong. One item alone—namely, the value of the rubber plantations of this company—is fixed at a ridiculously low figure. I am not going to question the propriety of keeping this estate down at £50 per acre, but everybody, I think, knows that that is an extraordinarily low quotation, and that if we practically doubled that amount we should not be exceeding the limits of prudence. Then, Mr. Chairman, on the liabilities side of your accounts you show the remaining balance of your 8 p.c. Debentures at something like £1,767,000. I suppose at 12.30 on 31st December that sum reappeared as £1,500,000, so that you have £267,000 that you are let off actually by the movement of the fingers of the clock, and you display in your balance sheet on your assets side that you have cash in hand, I think, of £338,000, as against that same debt. I am not quite sure as to what that may be, and I do not desire to be led into a difficulty. Then, again, you have in hand a very large sum of money—large amounts representing hundreds of thousands of pounds—which have swollen the profits of these new undertakings—those are the Macintosh undertakings which you have acquired. (Cries of "Time, time," and "Go on.") If the Chairman asks me to sit down, I will sit down in a moment and come to an end of my remarks. (Cries of "Go on.") Now, Mr. Chairman, I am not only speaking on my own behalf as an Ordinary shareholder, but on behalf of a very considerable interest represented in this room, and also represented in the large number of proxies which you have on your table, and I am only going to ask you, Mr. Chairman, before I sit down, to consider really generously the just claims of your very much tried shareholders, who for six years, as we are told, and as I know to my cost—I am not one of the recent speculators—who for six years have not had a penny piece of dividend upon our shares. That in itself would establish a very strong claim upon your consideration. Therefore I do ask, Mr. Chairman, and I fancy I shall carry with me the support of the very large majority of the ladies and gentlemen here, in asking it, that next year you will see that the bulk of the profits which are earned come to the people who have borne the burden and the strife of the day. (Hear, hear.) It has been my misfortune very recently to criticise the position in which a very great company in which I am interested recently found itself. That company similarly for a period of years carried very large sums repeatedly to its reserve accounts, until they ran into millions.

Now, what happened when this company ran on the rocks, as we may hope that our own company may never do again? When this company ran on the rocks that reserve fund, created out of the profits of the business to which we, the Ordinary shareholders, were entitled, was used as the stick to beat us with; that capital which belongs to the Ordinary shareholders went to pay dividends upon the Preference stocks, and prevented in the reorganisation, we, the Ordinary shareholders, asking the Preference shareholders to come to sustain some of the losses which have fallen upon us. I do not suppose for one moment that under the direction of Sir Eric Geddes and his competent colleagues we need fear anything of that kind in the future, but this much I do think, and I think we ought to lay the greatest emphasis upon it—we do not want a gigantic reserve fund to be created. If you, Sir Eric, want money, with your reputation and the reputation of your Board, with your assets, you can get whatever capital you want from your bankers, or you could get it from your shareholders, and if you want a million or two at short notice you can come to me. (Loud laughter.) Of course, I should like a little notice. (More laughter.) Mr. Chairman, I do beg of you that you will take into consideration the suggestion, which I have made very imperfectly, I fear, and I do hope, sir, that you will duly observe that what I have said carries with it, I think, endorsement of a very large proportion of the ladies and gentlemen present at this meeting.

Now, I want to say just one word on the question of the remuneration of the directors. I do hope that this meeting—and I am sure it will—will regard this question of the additional payment that the directors are asking for in the most generous light. The labourer, in my opinion, is worthy of his hire—(hear, hear)—but, personally, if the Chairman will allow me to make a further suggestion, or if this meeting will permit me to make a further su

DUNLOP MEETING: Continued from page 10.

receiving upon our Ordinary Shares dividend than any other single class holder or debenture holder) in this , which, as Euclid would have said, ord." (Laughter.) I, therefore, do at next year, as you are preparing counts, you will be good enough to mind that great as is the pride that take in our ever-growing and reserve fund—which I should very e now to see arrested—that amongst bulk of your shareholders there very great desire—almost a deter- —that we shall share in the profit s been for so long denied to our lips.

S AGAINST THE COMPANY.

erring—I should like to ask, Mr. n, if the actions which were pending the company and certain members oard have been dropped or com- , and also whether the sum of a year, free of income tax, is still id to the President?

Wilkinson—Mr. Chairman, I have to the speeches that have been made, certainly join very heartily in the ations that have been conveyed to d and yourself as to the outcome of 's work, but, although the balance statements is one which is full of and encouragement, I should like attention to one or two little things e come into my mind—perhaps, an te thing in such favourable circum- as it may possibly lead, in a sense, r investigation on the part of the to what the position with regard ducts is. As far as your cord tyre is , I hear nothing but good for it, r as Ordinary shareholders are con- have heard criticisms, and I should to look into that matter. There ing in the balance sheet to which I se to draw attention, and that is recommend a dividend of 15 per the Ordinary Shares. Somebody has that is less income tax. I think been the practice of this company t to pay dividends less income tax; generally, they have been paid free tax. But whether it be less e tax. But whether it be on the whole of s issued less the amount unpaid, or it be on all of them, I think gures are not quite correct. looked at it very carefully ink you will find that the right f the dividend free of income tax rdinary Shares, issued with no de- for non-payment, should be , and not £1,008,522.

ese straws sometimes show the way the wind is blowing, and I hope rest of the various works are not with discrepancies of that sort.

Chairman, we have heard of one strikes, but no reference has been them to-day. After all that has about it, I should like to have a you, as chairman, if possible, with those strikes. I had several which it was my intention to bring but I wish to say that the chair- rks to-day have entirely removed therefore, I do not intend to bring ard. I was feeling that the shareholders had had rather a bad will remember that when you ed and asked us to reduce the e shares to 6s. 8d. I said I did not ecessary, even if they were put at mmittee, however, seemed to take to your 6s. 8d., and said it should d within a few weeks you issued rdinary shareholders some three ares at 10s. a share. I do not had gone up 3s. 4d. by that time. ese shares should have issued dinary shareholders at 6s. 8d., or by another 10s. they should never cut down so much. With regard e last speaker but one said, I wish —that I do not at all agree with he has expressed. As far as I am concerned I hope the Board will s they have done before, un- by anything which this meeting their own discretion as to what o reserve. (Applause.) It is not to-day—certainly not on the total the company, and not even on the tal if you take into consideration ures as well as the Ordinary and Shares. If you are going to limit that you should be pressed—and I is, I think you will, in the long a far better run for your money will if you pay away too much in

There is one thing I would like to do agree with the second speaker ng—that it would be a better or actory from the shareholders' point t limit the amount of the extra on of directors to the amount of ends paid, even if it is and if you put it on the the profits for the whole year, ese profits can be "wangled" in of ways, so that you never know are. But you do know what istributing, and you know, as what you are going to get if you distribution accordingly. I think stion was extremely prudent and there is one other matter I want . Mr. Chairman, and I do not like because I do not know how the ll receive it. Some time ago the upon itself to issue a statement hares were soaring, cautioning the s and so on about the unreality nds on which the move was being ld. Mr. Chairman, is not the busi- directors, I hear, to-day? So their own, certain people in the run up the shares, I do not object use when you have paid a very for your shares, as some of us you may then have a chance of me of it back again. Where ould be justified in interfering f in the city or anywhere else y's position was being challenged , and its assets depreciated by formation. Then, for their own and in the interests of the com- k a statement from the directors assuring to the shareholders and ests of the company. But when if a company are soaring that is likely to imperil the company's , therefore, the directors should

NTERIM DIVIDENDS.

er—I should like to congratulate Chairman, on the report, but I risen to ask one question. Is it on in future to pay interim (Hear, hear.)

ey—Accompanying the report sued to the shareholders on this rce was a slip sent by the sking the shareholders to assist y by enquiring for its goods. I the last ten days enquired at two End stores for goods made by nd Company, which I thought ht thing to do, and I could not by of their goods were stocked. company should take measures to goods are stocked in all the West and they should also have the that the public can get what is

r—Might I ask the Board whether eing that the profits now amount rge sum, they could not see their interim dividends? (Hear, hear.) nd Baker—When I entered this no intention of speaking, but d the speeches of the gentlemen I feel that if I said nothing the ght be under the impression that larger body of shareholders agree gentlemen's views than is the I am a shareholder myself, and I fairly large number of my clients, interested in the Dunlop Com- have not the slightest hesitation at the financial policy now being the directors is a policy they I hope that under no circum- ever they will allow themselves d to the right or to the left into licy as paying dividends, which t be able to maintain, by neglect- which are absolutely essential in it this port. How anyone who was r in this company when the a few years ago can ever advo- a policy I cannot understand. I hope that your policy will be eserves to strengthen the position ny, and in course of time to re- apital. I am quite sure that that have two effects—two desirable the first place, it will put us in strong position if we have big

ued on Page 11, Column 1.)

reserve funds; and, secondly, when we declare our dividends they will not appear so absolutely unreasonable as they will in the future if the nominal value remains as it is. (Hear, hear.) So much on that point. I will not delay you much longer. I was merely going to say a word or two with regard to the directors' remuneration.

The Chairman—Perhaps, you would like to leave that until we come to the resolution.

Mr. Walter Chance—There is one small point I would like to ask for information upon, and many of my friends who are also shareholders would also like to obtain information about it, and that is the issue of the second 6 per cent. Debentures It does seem to the ordinary man that to issue those Debentures at the price of 98 and to underwrite them at very considerable cost, when the Ordinary 6s. 8d. Shares are standing at about 25s., was giving away a lot of the company's money. If the company was prepared to give away about £100,000—really it was rather more than that—the people who should have had the first opportunity of getting that money were the shareholders of the company. (Applause.) I should like to ask, in the event of there being in future any issues of that kind, that the shareholders should have some chance of profiting thereby.

CHAIRMAN'S REPLY.

The Chairman—Ladies and gentlemen, before putting the resolution to the meeting I will try to answer as fully as I can the questions that have been put, but I would like first to thank practically all the speakers for the congratulations they have given to the Board upon the results of the year's work. That, I think, has been common to practically all the speakers. The principal point which has been put to us, and quite naturally, is—Why not increase the dividend, and why put so much to reserve? After all, nobody's man has been very sick and has recovered, but has not got his full strength, you would ordinarily put the strain upon him slowly. You would begin with small beginnings; you would see who he had to come up against in his work and life. We were very sick. We had a reorganisation, but that did not put back strength into our resources. We had no reserves at all. You have to look at the business in which you are engaged, and while I quite appreciate that to those shareholders who paid high prices for their shares the 15 per cent., based upon what they have paid, looks small, you must not forget that losses were incurred and had to be written off, although those losses were regrettable, the money was lost, and it is not in the business. Then again, we have to look at our responsibilities to you to-day. We wish to build a strong and steady concern, and not one subject to violent fluctuations. We have got a situation in our principal raw material which causes, and I have explained to you, great anxiety. I do not want you to feel that we are uneasy. I have already told you that for this year we think our position in the raw material is as satisfactory as we could have hoped, but, still, when we see our raw material fluctuate, as it does, by 200 per cent. in nine months—that is, 60 per cent. to 65 per cent. of the total manufacturing cost of the tyre—we must be prudent if we are going to be steady and steadfast in the return we can give you. Those of you who know, or who have facilities for ascertaining, what our great competitors across the Atlantic are doing, must realise that in a highly competitive industry like this great care must be exercised. We are very strong in this country, but we are not equally strong in the world. We are strong in the world, but apparently we are not so predominant. We have, therefore, to look at the position of our competitors. After all, it is the whole trade that sets the price—the standard—and we have to look at what our competitors can do with this varying situation, the carrying cost of our raw material. If you look at the very large reserves which have been made by the American companies, you will see why the Board feels that it must not put too much strain on the man who is just recovering from a great illness. Hear, hear.) At the same time we do hope, not only from what I have said in my speech, but from what Mr. Szarvasy has said in seconding the resolution about the progress of the company—we do hope that as our success increases we shall be able to distribute more. Please do believe that that is always in our minds. We do hope as time goes on that we shall be able to increase the distribution. But I am not a prophet, I can only hope, and we think we have reason to hope. There is one thing, however, that I would ask you not to press us upon—Mr. Wyndham White rather asks that it should be pressed—and that is that we should pay large dividends and make no reserves. That, ladies and gentlemen, is the road to ruin, and I hope you are not going to go down it. There was a suggestion about the directors' remuneration, which has been proposed—that it should be calculated on the dividends paid. Now, I do not know whether that was put seriously or not, whether it was somewhat of a pleasantry; but I have referred to the "road to ruin." Is not that rather getting on to it. (Applause.) You surely do not want to place an incentive, if it was to have any weight at all, before the directors to pay imprudent dividends. After all, you know your Board, you trust your Board, and I think that that is not a serious suggestion which anyone would wish to put to the meeting Mr. Perring asked about the legal actions which are pending between the company and certain members of the Board. He asked whether they had been dropped. The answer is no. He asked whether they had been compromised. The answer is no. They are proceeding normally and with such speed as legal actions usually proceed. (Laughter.) Mr. Perring also asked if the President was being paid his salary, and the answer to that is no. Mr. Wilkinson said that he had heard some adverse comments about the company's tyres. I would remind him that they are our tyres. If he will give me details I will see about it, but they are our tyres. With regard to the figures as to the dividend I think we could satisfy you that they are quite correct. The dividend is not paid free of tax, the difference in the figure is due to some shares that were issued after the 1st January Cumulative dividend. A reference was made by Mr. Wilkinson to the letter that I sent to the papers, but I sent it with the full approval of my colleagues. Let me say at once that the price of the shares as quoted from day to day, while a matter of interest, is no concern of the directors, and we would never have intervened in the way we did had it merely been a matter of the price of the shares. But Mr. Wilkinson said that under certain circumstances he thought a Board was justified in doing what we did. He said that if they were being maligned, or the company was being maligned, or something was being done or said which was against the interests of the company, such a letter would be justified. Now, I want to say that with the history of this company the great losses which it made before I and my colleagues joined the Board, and the way those losses were made, it seemed to us to be almost maligning us, almost accusing us, of—I would almost say a breach of faith, as your directors to be publicly accused of gambling in rubber at a time when the rubber market was jumping up and down like a mad thing. It was because the public were being told that we had been speculating in rubber and making fabulous prices that we wrote to the Press, and I am sure this meeting will feel that we were justified in doing so. (Loud applause.) Mr. Turner asked about interim dividends. Perhaps he will allow me to say that that is a matter which we will consider later when the patient is a little bit stronger. Mr. Dowey asked, or suggested, that we should have the goods of the Allied Companies in the West End Stores. As the business develops—as we are sure it will develop—I hope he will have no difficulty in finding macintoshes or other goods in these stores. At the same time, I thank him for asking for the goods. The more they are asked for the more the shopkeepers will know that their customers want the company. (Hear, hear.) Mr. Baker approved the policy of conservatism, and I am glad that he voiced the feelings of what was evidently a large section of the meeting, because what Mr. Wyndham White said really does not fit in with the conservative policy of the Board. We do hope that as time goes on you will get increased dividends, but knowing the whole situation of the trade, its competitive nature, the resources of our competitors —and, after all, reserves are used sometimes as a fighting fund—you must have the strength which reserves give you. Then people respect you. I think those were all the questions asked.

Mr. Wilkinson—Why do you wait until the 30th May before paying the dividend?

The Chairman—The preparation of the share register and the closing of the books take quite a considerable time, and by that time we will be nicely through with it. It is a very big task, indeed.

Mr. Chance—I asked a question about the Debentures.

The Chairman—I beg your pardon for not answering that question. It is a question that is always asked, but in a matter of this kind you have to consider very carefully with your advisers what is the best price at which you can make the issue. In this particular case it was felt that the strength of the company should be demonstrated. We were advised that that was the best price we could get. We had to be sure of the issue—it was to effect a purchase—and after taking the best advice we could we made the issue at that price. I do not think I can say anything more on that. The general opinion at the time was that it was a very favourable issue.

The resolution was carried unanimously.

The Chairman then proposed the re-election of the retiring directors, Sir W. Gay Granet, G.B.E., and the Right Hon. Lord Colwyn.

The resolution was seconded by Mr. A. W. Tait, C.B.E., and unanimously approved.

On the proposition of Mr. Thomson, seconded by Sir Edward Nicoll, the auditors, Messrs. Stokes Bros. and Pim and Messrs. Whinney, Smith and Whinney, were re-appointed.

INCREASED REMUNERATION FOR DIRECTORS.

The Chairman next proposed: "That the remuneration available for distribution amongst the directors (other than the chairman, the managing directors and foreign and colonial directors, if any, the general manager and the technical superintendent) be increased by the addition of one-half of one per cent. of the net profits of the company for each year, commencing with the year ending on the 31st December, 1926, after deducting therefrom all amounts properly allowed for depreciation and a dividend at the rate of 15 per cent. upon the Ordinary shares, together with such interest and dividends ranking in priority to the Ordinary shares, but without setting aside any sum to the credit of any reserve fund."

Sir J. George Beharrel, D.S.O. (managing director), seconded the resolution.

Mr. Thomson moved, as an amendment, that the following words should be added at the end of the resolution: "Such addition not to exceed £15,000 in any one year."

This amendment, which was seconded by Mr. McCracken, was accepted by the Chairman on behalf of the board, and the resolution, as amended, was carried unanimously.

The Chairman next proposed: "That, notwithstanding the restriction imposed by Article 46, the borrowing powers of the directors be increased to the sum of £11,000,000."

This resolution was seconded by Mr. Szarvasy and carried unanimously, and the proceedings terminated with a cordial vote of thanks to the Chairman.

COMPANY MEETING.

THE OCEAN ACCIDENT AND GUARANTEE CORPORATION, LIMITED.

RECORD PREMIUM INCOME.

The 55th annual general meeting of the Ocean Accident and Guarantee Corporation, Limited, was held yesterday at the temporary offices, Adelaide House, King William street, London, E.C.4.

The Chairman (Mr. E. Roger Owen) said—Gentlemen, I have much pleasure in presenting to you the report and the accounts for the year 1925. The assets stand at £9,191,717, an increase of £600,126. The revenue for the year amounted to £7,016,022, an increase of £521,224. The net premium income amounted to £6,737,830, being the highest figure yet reached in the history of the Corporation and an increase of £509,475 over that of 1924.

The claims paid, including full provision for all outstanding losses, amounted to £3,799,821, representing 58.2 per cent. of earned premiums as compared with 59.4 per cent. in 1924, or 56.4 per cent. of premiums written during the year against 56·9 per cent. in 1924.

Commission to agents and expenses of management (exclusive of taxes) accounted for £2,264,887, being 33.6 per cent. of the premium income against 33.7 per cent. in 1924.

In taxes the Corporation paid £245,176, equal to 3.6 per cent. of the premium income. This compares with £279,470, equal to 4.5 per cent. of the premium income in 1924. Although a reduction was then shown in 1925, due principally to the decreased rate of British income tax, taxation still represents a very onerous charge upon our business. During the past six years the Corporation has paid in taxes a total of no less than £1,725,000, equal to 4·9 per cent. of the premium income for the period.

The trading surplus for the year amounted to £511,780, and after making provision for unearned premiums, income tax, corporation profits tax, and alterations and repairs, there remained a net profit of £227,65A, out of which £100,000 was transferred to profit and loss, the balance being added to the Fire and Accident Funds.

Last year I pointed out that in 1924 we had recorded a considerable increase in premium income in spite of the fact that in some of the countries in which we are doing business general trading conditions had not been particularly satisfactory. As broadly speaking, those conditions remained unchanged during 1925, and although, to repeat what I have pointed out in previous years, we are not by any means mainly concerned in augmenting our premium income, we have again in the year 1925 made further material progress. Premium income increased in every country in which we are established, and also in practically every one of the numerous sections of our business.

Inclusive of taxes, the all-over expense ratio of the business, as a whole, was 37.2 per cent., as compared with 38.2 per cent. in 1924. The Board has always given careful consideration to the important matter of expenses, and we have had the satisfaction of seeing the ratio reduced in each of the past few years, until the figure has now reached a point upon which it will be difficult to improve, although this is a matter which will continue to engage our attention.

Our first consideration in this respect is fully to maintain the high standard of service to our policy-holders and agents which we have established at home and overseas, and upon which we rely in large measure for the further expansion of our business.

The reconstruction of our head office building in Moorgate is approaching completion, and we hope to resume occupation at an early date, and thus return to the address which has been associated with our head office for so many years. The new premises will be a great improvement upon the old.

So far our figures for the year 1926 are satisfactory, and indicate still further progress in our business, both at home and overseas.

The report and accounts were unanimously adopted.

The English are a people who sing badly but whistle exceedingly well.—M. Francois de Croisset.

BANKS.

THE STANDARD BANK OF SOUTH AFRICA (LIMITED).

Bankers to the Government of the Union of South Africa; to the Imperial Government in South Africa; and to the Governments of Northern Rhodesia, Southern, Nyasaland, and Tanganyika

AUTHORISED CAPITAL	£10,000,000
SUBSCRIBED CAPITAL	£8,916,660
PAID-UP CAPITAL	£2,229,165
RESERVE FUND	£2,893,335
UNCALLED CAPITAL	£6,687,495
	£11,809,995

HEAD OFFICE—10 Clements Lane, Lombard St., And 77 King William Street, London, E.C.4.
London Wall Branch—63 London Wall, E.C. 2.
West End Branch—9 Northumberland avenue, W.C.2.
New York Agency—67 Wall street.
Hamburg Agency—Bank of British West Africa, Ltd., 49-55 Schauenburger Strasse.
OVER 330 BRANCHES, SUB-BRANCHES, and AGENCIES in SOUTH and EAST AFRICA.

INTENDING SETTLERS, SOUTH & EAST AFRICA.

THE BANK'S OFFICIALS INVITE INQUIRIES, AND WILL BE PLEASED TO ASSIST WITH INFORMATION AND ADVICE.

The Standard Bank Monthly Review is sent post free on application. It gives the latest information on all South and East African matters of Trade and Commercial Interest.

BERTRAM LOWNDES, London Manager.

FINANCIAL NEWS AND NOTES.

TONE AND COMMENT.

DUBLIN GOOD.

SHARP RISE IN GUINNESS.

Business was again exceedingly poor in volume on 'Change yesterday, with irregular price movements the rule. Government National 5 p.c. Loan was quoted ex dividend, and shows no change, but Land Bonds turned weak, and gave way. British Funds were strong all day on the Budget statement. War Loan 5 p.c. Stock and Consols rose steadily. There was again inquiry for Provincial Bank shares, and Royals turned buyers and improved. Bank Stock shows no change. Guinness shares varied. The Ord. were bid for, and improved strongly towards the close, but the Pref. were easier. Distillery shares were steady without feature. Marconis were again firm. Home Rails closed quieter after recent considerable gains. Parent Trust Ordinary turned dull. Dunlop Rubber Ord. were firm all day, without much change, and were rather bid for at the close, apparently on the chairman's speech at the annual meeting. Alliance Gas further advanced. Tobaccos were quietly steady. Textiles met with limited attention, and tended to harden, but Lever Bros. Pref. issues lost the previous day's gain. Local Trading shares that recently showed weakness appeared to be in better request, with higher prices paid or bid.

LONDON STEADY.

ACTIVITY IN RUBBERS.

A generally steady to firm tone prevailed in the London Stock Markets yesterday, but the volume of business put through continued on a rather small scale. Gilt-edged securities were a firm market, and prices displayed a harder tendency in some directions; but, taken as a whole, prices were much the same as before. Foreign Government Stocks were quiet and steady. French issues, however, were firmer, and the Fives and Fours both finished higher, while Portuguese also hardened. Business commenced quietly in the Home Railway market, but later a firmer tendency became apparent, and prices went firmer all round. An easier tone continued to manifest in Colonial and Foreign Rails, and quotations, where altered, were the turn lower. Rubber shares reacted slightly during the early hours, but later on quotations again hardened, and at the close price movements were again favourable to holders in the majority of instances.

CONSOLIDATED MAIN REEF.

The Consolidated Main Reef Company is acquiring sixty deep level claims on the extreme west of Mooifontein farm, from the Crown Mines Company. The claims will probably be handed over at cost price. Last March it was announced that the Crown Mines had bought about 519 claims on Mooifontein from the Union Government for £200,000 cash. These claims constitute a strip of ground lying south of the Langlaagte Estates and Crown properties. The western sixty of the claims would conveniently round off the south-eastern corner of the Consolidated Main Reef's area.

ITALIAN FINANCE.

The returns of the Italian Treasury show that during March, 1926, the Public Debt diminished by 22,000,000 lire, as compared with February—that is, from 92,085 million to 92,673 million lire. The Budget from 1st July, 1925, to 31st March, 1926 shows a surplus of 582,000,000 lire, while at the same date of the previous financial year there was a deficit of 1,932,000,000 lire. The circulation for account of banks and the State amounted on 31st March last to 20,393,000,000 lire—that is, 357,000,000 lire less than on 31st January, and with an increase of only 96,000,000 lire, as compared with the circulation to end February, 1926. Fresh investments in public companies for March, 1925, amounted to 441,000,000 lire, as against 901,000,000 lire in March, 1925.

DIVIDENDS AND REPORTS.

IRISH CATHOLIC CHURCH PROPERTY INSURANCE COMPANY.—The report of the directors states that the income for 1925, exceeding that of any previous year, amounted to £15,116, and after appropriation to £7,217, leaving a surplus, the largest hitherto realised, of £7,901. The regular dividend of 5s. per cent. and bonus of 2s. per cent., less tax, on the paid-up capital of £20,000 (£1,000) was issued on December 31st, 1925. The directors recommend that the balance of the income be applied as follows:—To fire insurance fund, £2,000; to employers' liability insurance fund, £950; to investment reserve fund, £2,000; distribution under Article 90, £2,000. Mr. Thomas Sexton, the director retiring in rotation, is eligible for re-election. The auditors, Messrs. Kerr and Co., chartered accountants, offer themselves for re-election.

ANDREW KNOWLES AND SONS.—Final dividend of 4 per cent. actual, less tax, making 6 per cent. for the year, same as last year.

ALIANZA CO.—Dividend of 10/- per share (10 per cent.) for the year, leaving £206,000 to be carried forward. For 1924 a total dividend of 40 per cent. was paid upon the Ordinary Shares.

BRADLEY'S, CHESTER.—Final dividend of 7½ per cent. on Ord., making 12½ per cent. for the year, and distribution in specie of £2,000 fully paid-up Ord. for every eight Ord., leaving a balance to carry forward of £7,317.

BATAK RABIT RUBBER.—Interim dividend of 10 per cent., less tax.

CENTRAL MINING AND INVESTMENT CORPORATION.—Final dividend on Ordinary shares 4/-, together 12/-, per share, free of tax, making a total distribution for the year of 20/- per share, free of tax. (Same).

COMMERCIAL UNION ASSURANCE CO.—Dividend of 8/3 per share, free of tax, making 15/6 per share, free of tax, for the year 1925. (Last year 7/3, making 14/- per share.)

CHOTA RUBBER.—Final dividend of 20 per cent., making 25 per cent. for the year.

CHANGKAT SELAK RUBBER AND TIN.—Final dividend on both Pref. and Def. of 5s. per cent., less tax, making 15 per cent. for the year on Pref., and 75 per cent. on Defd. Bonus shares issued at end of year do not participate in final dividend.

DICKWELLA TEA.—Dividend of 10 per cent., less tax.

EOW SENG RUBBER CO.—A final dividend of 17½ p.c., making 25 p.c. for the year 1925.

FRESH AND AIR FIRE AND ACCIDENT INSURANCE.—Dividend for 1925 of 7 per cent., less tax.

HOWE BRIDGE COMPANY.—Final dividend of 3d. per share, free of tax, on Ordinary.

JAMES W. COOK AND CO.—Final dividend on the Ordinary shares at the rate of 5 per cent. per annum for the half-year ended 31st December, 1925, making 8½ p.c. for the year, less tax.

KLABAT RUBBER CO.—Final dividend of 12½ p.c., making 20 p.c. for the year.

K.M.S. (MALAY STATES) RUBBER.—An interim dividend declared of 5 per cent., actual in respect of the year ending June 30, 1926.

KAMINISTIQUA POWER CO.—Usual dividend of 1¾ per cent. to Preferred Shareholders for quarter.

LINGGIT PLANTATIONS.—Final dividend of 25 per cent. actual in respect of the year ended December 31, 1925, making a total of 32½ per cent. for the year. Tax will be deducted.

LENGGENG RUBBER.—An interim dividend of 10 per cent., less tax, on account of the year ending July 31, 1926.

LIFE ASSOCIATION OF SCOTLAND.—Interim dividend of 13/9 per share, less tax. A year ago the interim dividend was the same.

MONGU (NIGERIA) TIN MINES.—Balance dividend of 12½ p.c., less tax, making 20 p.c., less tax, for the year.

NORTHERN ASSURANCE.—Final dividend of 9/- per share, less tax, on the Ordinary, making in all 17/- per share for the year, same as for 1924. Declaration of this dividend will entitle Pref. Shares to a distribution of a further dividend of 1s. 10·74 per Pref. Share, less tax, for 1925.

PEASE AND PARTNERS.—No final dividend on the Ordinary shares for year ended 31st March, 1926. 3½ p.c. free, interim paid on account of 1926, but no interim was paid in 1925.

PAHANG CONSOLIDATED.—Interim dividend of 7½ p.c. actual, less tax, as compared with 5 p.c. in 1925.

PERNAMBUCO TRAMWAYS AND POWER.—Dividend at the rate of 7 per cent., less tax, on the 7 per cent. Non-Cumulative Part. Pref.

R. AND J. HILL.—Dividend on the Ordinary of 15 p.c., as compared with 10 p.c. last year; profit £42,965.

ROCHDALE AND MANOR BREWERY.—Interim dividend of 5/- per share, less tax, on Ordinary.

SINGAPORE UNITED RUBBER.—A second interim dividend declared of 7½ per cent., less tax, in respect of the year ending June 30, 1926.

SALAB DEL CARMEN.—The Board consider it prudent to restrict the final dividend for 1925 to 5 per cent., less tax, making 10 per cent. for the year, compared with 25 per cent. for 1924.

TELOK (E.M.S.) RUBBER.—Final dividend of 50 per cent. per annum, less tax, making 60 per cent. for year.

WHITEAWAY, LAIDLAW AND CO.—Final dividend of 9 p.c., free of tax, on the Ordinary shares in respect of the year ending 28th February, 1926, making the dividend for the year 14 p.c., free of tax.

INSURANCE SHARES.

BUSINESS DONE IN LONDON.—Commercial Union, 25½, ½; Eagle Star, 8½, ½; General Accident, 7½, ½, ½; Guardian, 8, ½; London Assurance, 5½, ½; Northern Assurance, 14½, ½, 14; Prudential "A" Shares, 22½; Royal Insurance, 32½, ½, ½; Sun Life Assurance, 42½, 9½; Parish Re-Insurance, 4/8½, ¼d.

BUSINESS DONE IN LIVERPOOL.—London and Lancs. Insurance, 21½; North British and Mercantile Insurance, 23½; Northern Fire Insurance, 14½; Phœnix Norwich Union Fire, 15½; Royal Insurance, 32½, ½; Scottish Union and National Insurance, 10½.

IRISH RAILWAY TRAFFICS.

	Last week. +Inc. or -dec.	Total 16 weeks. +Inc. or -dec.
	£	£
Great Southern	82,031 +1,507	1,202,273 -27,252
Great Northern	52,950 -850	476,200 -49,900
Co. Down	5,308 -1,089	87,441 -15,744

LONDON MOVEMENTS.

A firm tone prevailed in the Gilt-Edged Market yesterday, and final prices were a trifle higher in some cases. Among War Loans the 3½ per cent. at 97¾ were ¼ to the good, while the Fives and 4½ per cent. were quoted x.d. at 99½ and 94 respectively. Consols and Conversion Loans were without material change, but Local Loans at 63½ were ¼ higher on the day. Foreign Government Stocks were generally quiet but steady, but in a couple or so instances final levels were better. French Fives hardened to 11¾, or ¼ higher while the Fours at 8½ were a similar amount to the good. Reconstruction Loans, however, were content to repeat overnight prices, as were Eastern issues and Brazilians. Peruvian Pref. remained at their lower level, but Portuguese 3 per cent. at 31 were ¼ harder.

RAILS IMPROVING.

A quiet tone characterised early dealings in the home railway market, but later a firmer tendency became manifest, and quotations went ahead. Great Western at 86½ and Midlands at 73¼ were both a point higher. North-Eastern 5 per cent. Pref.-Ord. at 55 and the Def.-Ord. at 18½ were both ½ higher. Metropolitans and Undergrounds were steady. Districts easily maintained their overnight improvement. Among Southerns, the Pref.-Ord. at 76 and the Def.-Ord. at 43½, with the "A" Shares at 41 were all ½ better.

Little of interest occurred in Colonial and Foreign Rails, but where change was recorded lower levels were marked. Antofagasta shed a point, as did Grand Trunk Pacific 4 per cent. Debs., while Leos and Cordoba Central 1st Prefs. were both ½ easier.

RUBBER SHARES FIRM.

A distinctly easier tendency characterised early dealings in the Rubber share market yesterday, but later in the day a firmer tone developed and prices again went ahead. Price movements were numerous, and, while a few issues closed a trifle on the wrong side, the majority of alterations were in favour of holders, some of them being of a substantial character. An easier tone was manifest in the commodity market, but the quotation for the raw material firmed up towards the close. Spot to June sold at 1s. 11¼d., 1s. 11¾d., and then 1s. 11½d. per lb. and 1s. 11¾d. per lb. In the share market, Anglo-Sumatra went to 105s., and Bah Lias and Bukit Rajah were 1s. 3d. and 1s. higher respectively. Kasintoe recorded an improvement of 1s. 10½d., and Kuala Lumpur and Jasin were 1s. 6d. and 1s. 7½d. better. Langkat, Sungei Tudjoh Ords. 6d., and Manchester N.B. gained 2s. on the day. Malacca put on 1s. 10½d. and Mooply Valley 1s. 3d., while Pilmoor at 55s. 3d. and Seafield at 55s. 7½d. were 2s. 3d. and 2s. 4½d. higher respectively. Sekong jumped to 22s. 6d., or 1s. 4½d. higher, and Sepang Selangor gained 1s. Sialang put on 1s. 3d., and Tandjong Tamiang at 51s. 3d. were 1s. higher. Tamiang at 51s. 3d. were 1s. firmer, and United Sua Betong gained 5s. to 115s. 7½d. Djember jumped to 70s. 7½d., or 4s. 4½d. better, and Sungei Buaya at 59s. 7½d. were 4s. higher. Sedenak and Lendu were 1s. 10½d. and 1s. 3d. higher respectively. Pegoh, on the other hand, dropped 1s. to 64s. 7½d., while Sungei Choh at 29s. 4½d. were 1s. 4½d. easier. Abaco went off rather sharply to 80s., or 3s. 1½d. lower, and Anglo-Malay and Rubber Trust were both 4½d. easier.

TEA SHARES IRREGULAR.

An irregular tendency was evident in the Tea share market yesterday, and a number of issues which on Monday had recorded improvements were marked back again. The volume of business passing continued on a small scale, and price movements were few, with a few exceptions in the downward direction.

OIL SHARES DULL.

Oil shares were an uninteresting market yesterday, business in this section, as, indeed, in most others, being on an extremely small scale. The Budget cannot be said to have had much influence, the slackness of business being attributable to the continued uncertainty regarding the labour situation. While no pronounced selling pressure was encountered, the recognised leaders became easier, and an irregular tendency characterised the more speculative descriptions. In the Shells, which opened easier following overnight advices from New York, changed hands in only small lines. From the opening price of 4½ they hardened to 4¾, but gave way again in the afternoon, a shrinkage of ½ being left at 4½, and the bearer shares also losing ½ at 4¾. Burmahs continued to receive a moderate amount of attention, the shares remaining firm at 5⅞ on favourable anticipations regarding the dividend and accounts for the past year. The Mexican Eagle issues commanded rather less attention than of late, but maintained a steady tone, for, while demand was small, the improvement shown in recent production figures tended to check any selling. During the past two days some fairly heavy lines of British Controlled Shares have come on the market, but the price has remained steady, the shares on offer having been absorbed. As a result of yesterday's business the Common Shares, which touched 10s. 7½d., closed with a small gain at 10s. 6d., and the Preferred, after having been 12s. 9d., also closed a trifle higher on balance at 12s. 7½d.

INDUSTRIALS IRREGULAR.

Irregularity characterised the Industrial market yesterday, where business was not very brisk owing to uncertainty, which still surrounds the coal position. Dealers found little fault with the Budget, which met with general approval. The absence of any fresh proposals regarding the tobacco trade were reflected in the shares concerned, while an increase in the R. and J. Hill dividend, from 10 to 15 per cent., also stimulated interest. The shares changed hands freely, closing 1s. 6d. up at 39s. Quite a good business was also done in B.A.T.'S. which gained 1s. at 113s., and, "Imps.," which improved 9d. to 100s. 3d. Carreras had buyers up to 124, at which they closed ½ to the good, and the "A" shares bid for at 12. Provincial support was also forthcoming for Godfrey Phillips, the final quotation leaving them ⅛ up at 3⅞. Copes hardened ⅛ to 3⅛. The severe dividend cuts by the Aguas Blancas and Solar companies again left their mark on nitrate share values. Aguas Blancas were a very difficult market to deal in, being at one time quoted 15s. nominal. The price, however, rallied later to 22s. 6d., on the statements at the meeting called to approve the writing up of assets. It transpired that a final dividend could have been paid, but in view of the unsettled state of the industry it had been thought prudent not to do so. The final quotation left the shares with a net loss of 6s. 6¼d. Alianzas relapsed 2½ to 15, and other losses were numerous.

In addition to the coal uncertainty, the Coal, Steel and Engineering sections are having to contend with poor dividend announcements. Following the Armstrong decision not to make any distribution on the 1st Pref. shares comes the declaration by the directors of Pease and Partners not to pay a dividend on the Ordinary Shares for the year to March 31st last. No final dividend was paid for 1924-25, but an interim payment of 1¼ p.c. was made for that year. Interest in Shipping Shares was revived by the proposed White Star deal. Furness Withy were actively dealt in up to 30s. 6d., a further 6d. up, with Cunards a similar amount to the good at 16s. 6d. Few features of interest developed in the Textile department, there being insufficient business passing to test quotations. Dyestuffs hardened a trifle to 8s. 1½d. The extension of the McKenna duties to commercial motors had a beneficial effect on Dennis, which rose 1s. to 70s. 6d., with Leylands bid for at 6s. 3d., and the 7½ p.c. at 10s. Humbers held at 2½, and Napiers had buyers at 1¾. Rovers were dull at 9s. 6d. Some irregular movements were seen in the Brewery section, where a disposition was shown to pick up stock on any decline. Distillers closed 6d. lower at 55s. There was rather more doing in Dunlops, which were bid up to 24s. 6d. on the meeting, closing 3d. higher on balance at 24s. 4½d. Swedish Match "B" shares were in renewed evidence and finished ½ to the good at 13⅞. Bryant and Mays also continued a very firm market on bonus talk, adding a further 6d. to the previous day's advance at 59s.

DUBLIN BUSINESS DONE.

BRITISH FUNDS, GUINNESS, AND ROYAL BANKS STRONG. TEXTILES AND DUNLOP RUBBERS HARDER.

Government National 5 p.c. Sterling Loan was unaltered at 96 x.d., but Land Bonds 4½ p.c. fell ½ to 90½, 90.

British Funds were good. Consols rose ⅛ to 54⅛. War Loan 5 p.c. ⅞ to 99⅛. 100.

LATEST CLOSING AND STREET PRICES.

CONSOLS, ETC.

Consols	54⅛-55	4½ % Conv. Ln.	96-96⅛
War Ln. 3½ %	97⅛-98 +⅛	5% Treas. Bds.	102-102⅛
do. 4½ %	93¾-94⅛	Irish Loan 3½ %	57-59
do. 5%	99½-100⅛	India 3%	58-59
do. 4% (Tax Free)	99⅝-100⅜	do. 3½ %	70-71
Fund'g Ln'n	83⅞-84⅛	do. 5%	102-103⅛
Victory Bds	92-92⅛	do. 7%	163-168
3½% Conv. Ln.	74⅜-74⅝	Local Ln.	63-64 +½
		Sudan 5%	105-107

COLONIAL GOVERNMENT STOCKS.

Aust. Com. 5%	101-102	Q'sland 6. '40-50	79-81
do. 6%	102-104	do. 5% '30-'40	101-103
Brit. Col. 4½ '41	97-99	S. Africa 4% Cns.	84-86
Canada 4%	87-89	do. 6%	101-102
Cape 3½ Cons.	80-82	S. A'str'n 4. '40-'60	11-13
Ceylon 6%	107-109	do. 6%	105-108
N.S.W. 4½ '72-7	99-101	Victoria 4. 40-60	81-83
do. 5½ 1922-7	101-103	do. 6½ 1925	104-7
do. 6. % 1930-40	102-5	W. Aus 3% '25-45	58-10
N. Zea'l'd 4. '29	85-87	do. 5% 1936-40	101-103
Nigeria 6%	112-115		

BANKS.

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DOCKRELL LIMITED, M.I.A.A.

PROPERTY AUCTION, TO-MORROW (THURSDAY),

AT OUR PROPERTY SALEROOMS, 5TH GT. GEORGE'S STREET, AT 1.15 P.M. SHARP.

TALBOT LODGE, GROVE AVENUE, BLACKROCK.

This Residence, which was occupied by the late Marcus Goodbody, Esq., is a really charming property, thoroughly well built and maintained, and standing detached in its own grounds, which comprise 7 acres 2 roods 14 perches. The House contains large square entrance hall, drawing, dining, morning, and billiard rooms, 8 family bedrooms, 4 maids' rooms, bathroom, etc., etc. The Yard contains garage, stabling, cow shed, lofts and man's room. There is a walled-in garden and greenhouse; also gate lodge.

The Property is held for 74 years on two leases, subject to rents amounting to £103 2.6 per annum. We recommend this Property to the consideration of any person looking for a gentleman's house in a rural position and within easy reach of the City.

The Property can be seen on Order to View from the AUCTIONEERS.

Messrs. A. and L. GOODBODY, Solicitors having Carriage of Sale, Dame street, Dublin.

CROWTHORNE, SUTTON.

A picturesque and most conveniently planned Bungalow, at the corner of Baldoyle road and the tram route to the City, and commanding delightful views of Dublin Bay and Howth Head from the front windows and verandah. The Bungalow contains large drawingroom, diningroom, 3 bedrooms, maid's room, kitchen, bath, with hot supply and copper cylinder, and pantry; Vartry water. It has been planned with a view to saving labour. The garden is fully planted with fruit trees and herbaceous shrubs. There is space for a garage. Purchasers will get vacant possession

Orders to View can be obtained from the AUCTIONEERS.

Head rent £5, lease 999 years.

W. J. M. COULTER, Esq., Solicitor, 200 Pearse street, Dublin.

NO. 42 MELROSE AVENUE, FAIRVIEW,

WITH POSSESSION.

A modern, red-brick well-built House, containing 4 bedrooms, 2 reception rooms, hot bath, w.c.; pantry, kitchen, scullery; garden, with rear entrance and shed. Held for 890 years at £6 per annum. P.L.V., £19. Orders to View from the AUCTIONEERS.

DOCKRELL LIMITED, M.I.A.A.,

38 AND 39 SOUTH GREAT GEORGE'S STREET.

SALE THIS DAY.

HOUSEHOLD FURNITURE AND EFFECTS.

BENNETT and SONS, LIMITED, WILL SELL BY AUCTION, commencing at 12 noon, precisely, in their SALEROOMS, at 6 UPPER ORMOND QUAY, a Collection of ANTIQUE AND MODERN FURNITURE, PERSIAN CARPETS AND RUGS, PIANOS, OLD SILVER AND PLATED WARE, JEWELLERY, CHINA, BRONZES, OIL PAINTINGS, ENGRAVINGS AND BOOKS,

Chiefly consisting of—4 PIANOS, 4 MAHOGANY SIDEBOARDS, 3 DITTO DINING TABLES, 5 SETS OF MAHOGANY DINING CHAIRS, 4 Mahogany Bookcases, Carved Oak China Cabinets, 4 do. Sectional Bookcases, do. Writing and Office Tables, do., Dining Table and Chairs, Mahogany Side Tables and Waiters, Half-round Inlaid Mahogany Tables, Mahogany Cylinder-front Bureau, do. Pedestal Writing Table, CHIPPENDALE FOLDING-TOP GAME TABLE, Sheraton Oval Dining Table and Chairs, Circular and Oval Mahogany Occasional Tables; Gramophone, in mahogany cabinet; Chesterfield Suites, Collard & Collard Pianos, Inlaid Mahogany and Walnut Bedroom Suites, 6 Mahogany Wardrobes, Inlaid Mahogany Chests of Drawers; CHIPPENDALE MIRROR, IN CARVED AND GILTWOOD FRAME; Mahogany Library Table, do. Etagere, Inlaid Mahogany and All-Brass Bedsteads; Glass and China, 15 PERSIAN CARPETS AND RUGS, OLD SILVER AND PLATED WARE, WORCESTER DESSERT SERVICE, Bronzes; PAINTINGS by PAUL HENRY, JACK YEATS, GEORGE RUSSELL, and others; Engravings and Books, and a large quantity of OTHER HOUSEHOLD FURNITURE. Purchasers pay 5 per cent. Auction Fees.

BENNETT & SON, LIMITED, M.I.A.A.,

AUCTIONEERS AND VALUERS, 6 UPPER ORMOND QUAY.

ON VIEW THIS DAY. SALE TO-MORROW.

57 WELLINGTON ROAD—MODERN FURNITURE.

BENNETT & SON, LIMITED, are favoured with instructions to SELL BY AUCTION, TO-MORROW (THURSDAY), APRIL 29th, 1926, commencing at 1.30 p.m. precisely, ON THE ABOVE PREMISES.

THE CONTENTS OF THE ABOVE RESIDENCE.

Chiefly consisting of: Inlaid Mahogany Drawingroom Furniture, comprising Cabinets, Tables, Easy and Occasional Chairs, Carved Mahogany Sideboard Set of 8 (2 Carvers) Dining Chairs, Mahogany Expanding Table, Carved Walnut Bookcase, Hall Furniture, in oak; large Mahogany Bedroom Suite, smaller ditto, and an Ash ditto; Wilton and Axminster Carpets, Marble-Cased Clock and Vases, Mirrors, in gilt and mahogany frames; Axminster Stair Carpet, Brass and Mahogany Bedsteads, with Hair Mattresses; Fire-place Furnishing, Table Glass and China, Kitchen Furniture and Utensils, etc., etc.

Purchasers pay 5 per cent. Auction fees.

BENNETT & SON, LIMITED, M.I.A.A.,

AUCTIONEERS AND VALUERS, 6 UPPER ORMOND QUAY.

ON VIEW TO-DAY. SALE TO-MORROW (THURSDAY).

GROVE HOUSE, MILLTOWN ROAD.—FURNITURE AND EFFECTS.

MESSRS. GARVEY and GOOD having Sold the Residence, are further instructed to SELL BY AUCTION, on THURSDAY, 29th APRIL, 1926, the ANTIQUE AND MODERN FURNITURE AND EFFECTS,

Including—Piano, in ebonised case (by Cramer); Gramophone and Records, Violin, Plated Ware, Pair Sheraton Side Tables, Sheraton China Cabinet, Sheraton Table, Inlaid Walnut Bureaus, Walnut Davenport, China Cabinet, Walnut and Oak Overmantels, Oval Mirrors, Inlaid Mahogany Drawingroom Suite, Set of Hepplewhite Chairs, Set of Inlaid French Chairs, Oak, Mahogany and Walnut Tables, Chesterfield Couch, Sofas, Arm, Easy and Occasional Chairs, Walnut Mirror-back Sideboard, Mahogany Dumb Waiter, Mahogany Dining Tables, Walnut Drawingroom Suite; Antique Mahogany Chest of Drawers, Antique Commodes, Sheraton Toilet Glasses, Oak and Stained Chest of Drawers, Walnut Bedroom Suites; All-Brass and Brass-mounted Beds, Pair of Oak Beds, Spring, Hair and Fibre Mattresses, Bedding, Toilet Ware, Mahogany-cased Grandfather Clock, Oak Hall Table, Oak Umbrella Stand, Oak-cased Barometer, Brass Gong and Striker, Pierced Brass Fenders and Brasses, Brass Cache Pots, Brass and Steel Fenders, Cut Glass Chandelier (by O. Fallon), Oil Paintings, Coloured Engravings, Persian Rugs, Oil Painting of "Moyannon," Turkey, Indian and Axminster Carpets, Wool, Skin and Axminster Rugs; China and Glass, Kitchen Dresser, Kitchen Tables, Gas Cooker, Garden Tools, Garden Seats and Pedestals and numerous Miscellaneous Lots. Admission to Sale, 1/-. Terms—Cash and 5 p.c. Auction Fees.

GARVEY & GOOD, M.I.A.A.,

CONSULTING VALUERS AND AUCTIONEERS,

21 LINCOLN PLACE, DUBLIN.

SALE TO-DAY (WEDNESDAY).

46 ST. LAWRENCE ROAD, CLONTARF.

FURNITURE AND EFFECTS.

JAMES H. NORTH and CO., HAVING SOLD THE RESIDENCE, are further instructed to SELL the FURNITURE, Garden Tools, Lawn Mowers, etc.

SALE 12 O'CLOCK.

JAMES H. NORTH & CO., AUCTIONEERS,

110 GRAFTON STREET.

SALE TO-DAY, AT 1.30 P.M.,

IN SALEROOMS, 4 GRAFTON STREET.

ADMINISTRATRIX SALE. JOS. BERRY (DECEASED).

Nos. 18, 19, 20A, 20B, & 21 ADELAIDE STREET, DUN LAOGHAIRE.

No. 18 Adelaide street will be Sold with Vacant Possession to purchaser.

9 CHARLEVILLE AVENUE, NORTH STRAND. POSSESSION.

2 SPRINGFIELD TERRACE, DOLPHIN'S BARN. POSSESSION.

CORRIGAN & CO., AUCTIONEERS.

'PHONE, 2259. 4 GRAFTON STREET, DUBLIN.

SALE TO-DAY, 12 NOON.

SACRSTAT EIREANN.

IN THE HIGH COURT OF JUSTICE—IN BANKRUPTCY.

RE PATRICK CONNOR, OF 37 MOORE STREET, DUBLIN, BANKRUPT

WM. MONTGOMERY and SON are instructed by O. G. HOLLINSHEAD, ESQ., OFFICIAL ASSIGNEE, PURSUANT TO AN ORDER OF THE COURT, TO SELL BY PUBLIC AUCTION, ON THE PREMISES, AS ABOVE, the entire Stock in Trade and Effects, comprising—Large Stock of Grocery Provisions, Flour, Tinned Fruits, Cakes, Tea, Sherry, Port, Mineral Waters, HEAD, with BACON SLICER, AVERY AUTOMATIC SCALES, Sack Scales, Corking Machine, Bottling Syphon and Pan; Ford Motor Van. Purchasers to pay 5 per cent. Fees.

A. G. HOLLINSHEAD, Esq., Official Assignee, Law Courts, Dublin Castle.

WM. MONTGOMERY & SON, M.I.A.A.,

GAINSBORO' HOUSE, 24 SUFFOLK STREET, DUBLIN.

STORE CATTLE SALE,

AT 50 FRUSSIA STREET, DUBLIN.

TO-MORROW (THURSDAY),

At 12 o'clock.

FOR SALE BY PRIVATE TREATY.

PEDIGREE BULLS,

HEREFORD and PREMIUM ABERDEEN-ANGUS.

GAVIN LOW, LTD., M.I.A.A.

STORE CATTLE AUCTION,

TO-MORROW (THURSDAY), 11 O'CLOCK,

1 SHORTHORN BULL, 2 years old (licensed by the Department), will be offered for Sale at 12 o'clock.

GANLY, SONS & CO.,

USHER'S QUAY, DUBLIN.

EXECUTORS' SALE—Jas. McKeever, Deceased.

HOUSEHOLD FURNITURE AND EFFECTS, AT 43 CITY QUAY.

P. J. BYRNE, having disposed of the above Licensed Premises, has been further instructed to SELL BY PUBLIC AUCTION on FRIDAY, NEXT, 30th APRIL, at 12.30 o'clock, ON THE PREMISES, the Furniture therein, principally comprising 7-Piece Drawingroom Suite, in Inlaid China Cabinets, Overmantels, Jardinier Stands, Walnut Loo Table, Paintings and Pictures, Brass Fender and Brasses, Plated Ware, Marble Clock, Brass Bar Beds, Spring and Hair Mattresses, Linoleum, Dressing Tables, Washstands, Kitchen Dressers, Perambulator, etc., etc.

Purchasers to pay 5 per cent. Commission.

On View Thursday next.

P. J. BYRNE,

Auctioneer,

8 PARLIAMENT STREET.

Auctioneers will greatly oblige by posting on Wednesday all Advertisements they require inserted in Saturday's issue of the "Irish Times."

THE MANAGER.

TWO LARGE SECOND-HAND MARBLE MANTELPIECES

TO BE SOLD for a Customer,

AT BARGAIN PRICES.

MAGUIRE & GATCHELL, LTD.,

DAWSON STREET, DUBLIN.

EVENTS IN IRELAND are fully summarised in the "WEEKLY IRISH TIMES," with Illustrations. Price Twopence.

CLEAR VISION

We make things clear to you

DIXON and HEMPENSTALL

12 SUFFOLK STREET, DUBLIN.

HOUSES AND LANDS.

DOCKRELL LIMITED, M.I.A.A.

38 & 39 STH. GT. GEORGE'S ST.

A Bargain—RETAIL GROCERY AND LICENSED PREMISES FOR SALE, a bargain: Corner Shop and House, South Circular road (vicinity). Price only £1,250. Small rent. Long lease. Fine ready-money district. Apply to Dockrell Limited, South Great George's st.

Foxrock—ATTRACTIVE DETACHED RESIDENCE FOR SALE, pleasantly situated, with Possession; 3 reception, 6 bedrooms, 2 maids' rooms, hot bath; motor garage; pretty grounds. Apply to Dockrell Limited, South Great George's street.

Ballsbridge—DOUBLE-FRONTED RESIDENCE, near R.D.S. grounds; lounge hall, 2 reception, 6 bedrooms, maids' rooms, 2 bathrooms; electric light and heating; garage. Apply to Dockrell Limited, South Great George's street.

Stillorgan, 14½ Acres—GENTLEMAN'S RESIDENCE FOR SALE, with possession; non-basement; square hall, 3 reception, 4 bedrooms, maid's room, bathroom, kitchen, out-offices, gate lodge, gas and Vartry water; all in first class condition. Seen by appointment with Dockrell Limited, M.I.A.A., South Great George's street.

Killiney, 2 Acres—FREE OF RENT FOR EVER, a beautifully-situated RESIDENCE, on sea shore, enjoying glorious views; near station; tennis and pleasure grounds; price moderate. Apply to Dockrell Limited.

HOUSES AND LANDS.

BATTERSBY & CO.

ESTAB. 1815. PHONES 48 and 49.

FACTORY PREMISES FOR SALE—MAGNIFICENT PREMISES, centrally situated, having great floor space, all on the level. Opposite deep water berth, drainage on latest principles, recently re-wired electric light and power; steel roof, concrete floor. Entire in first-class order and ready to walk into for any manufacturing concern requiring use of heavy machinery. Full particulars, Agents, Battersby, Dublin.

SHOP PREMISES—NEWLY-ERECTED PREMISES, suitable Wholesale Business or small Factory, close to Fish, Fruit and Fowl Markets. Busy centre. Accommodation—Large shop and office, with rooms over; fine yard and out-offices. Will let or sell FREE OF RENT FOR EVER. Full particulars, Battersby, Agents, Dublin.

MERRION—FOR SALE, with possession, opposite sea with beautiful views; semi-detached, lately decorated and renovated; fine, airy rooms, with expensive modern grates; large garden, with fruit trees; garage. For terms apply Battersby, Agents, Dublin.

SPLENDID SUITES OF OFFICES PROMINENT CITY CORNER; electric light; central heating and lift. For terms apply Battersby, Agents, Dublin.

BATTERSBY & CO.,

Auctioneers,

39 WESTMORELAND STREET, DUBLIN.

HOUSES AND LANDS.

JAMES H. NORTH & CO.,

110 GRAFTON STREET.

RATHGAR—FOR SALE, with possession, well-built SEMI-DETACHED HOUSE, with bay windows, 9 apartments; electric light; garden front and rear, greenhouse.

MARLBOROUGH ROAD—SEMI-DETACHED HOUSE, containing 3 reception, 5 bedrooms, maid's room, hot bath; electric light; telephone. £1,100.

BLACKROCK—TWO HOUSES FOR SALE, with possession, one non-basement, 7 apartments, bathroom (h. and c.); other contains 8 apartments, hot bath; large garden and garage. £1,050 and £1,000 respectively.

39 LOWER ORMOND QUAY—OFFICES, second floor, TO BE LET; newly done up. Excellent situation, nearly opposite the Metal Bridge. Moderate rent. Apply James H. North and Co., 110 Grafton street, Dublin.

JAMES H. NORTH & CO.,

110 GRAFTON STREET.

IF YOU WANT TO BUY A HOUSE you can obtain a considerable proportion of the price, at very low Interest, by taking out a Life Policy. Should you die before loan is repaid the debt is cancelled.—B. HAMILTON, Insurance Broker, 24 Nassau street, Dublin.

Great end of Spring Sale at McBIRNEY'S

For TWO WEEKS.

A TIME OF RECORD BARGAINS

McBIRNEY'S offer all goods purchased for Spring at remarkable Reductions, the aim being to carry no Goods from one Season to another.

McBIRNEY'S offer all Early Spring Fashions at decided Bargain Prices.

McBIRNEY'S offer all their General Stock of High-class Reliable Goods at a considerable Discount during this Sale.

Price List Post Free.

McBIRNEY & CO., LTD., ASTON'S QUAY, DUBLIN

Doing Good

TO-MORROW the Special Farming Page of the "Irish Times" will contain articles on Live Stock in U.S.A., our FARMING POLICY, Profitable Breeds of Poultry, POTATOES for PROFIT, and other important matter. The value of the "Irish Times" Farming Pages is widely acknowledged.. Get the paper TO-MORROW

to Farmers

LEGAL NOTICES.

STATUTORY NOTICE TO CREDITORS.

In the Goods of

ELIZABETH CLARKE, otherwise Eliza Clarke, late of 59 Lower Dorset street, in the City of Dublin, Widow, Deceased.

Notice is hereby given, pursuant to the 22nd and 23rd Vic., Cap. 35, that all persons claiming to be Creditors, or otherwise to have any claim or demand against the Estate or Assets of the said Elizabeth Clarke, otherwise Eliza Clarke, deceased, who died on the 3rd day of February, 1926, are hereby required, on or before the 26th day of May, 1926, to furnish (in writing) the particulars of such claims or demands to the undermentioned Solicitors for the Executor of said Deceased, to whom Probate of the Will of said Deceased has been granted in the Principal Probate Registry of the High Court of Justice, Saorstat Eireann, on the 15th day of April, 1926; and, in default thereof, the said Executor will proceed to distribute the Assets of the said Testatrix, having regard only to the claims of which notice and particulars shall have been given as above required.

Dated this 27th day of April, 1926.

GILTRAP and LAMBERT, Solicitors for the said Executor, 35 South Frederick street, Dublin.

STATUTORY NOTICE TO CREDITORS.

In the Goods of

HENRY (otherwise HARRY) SAMUEL SANKEY, late of Fort Frederic, Virginia, County Cavan, and of No. 64 Wellington road, Dublin, Esquire, Deceased.

Notice is hereby given, pursuant to the Statute 22nd and 23rd Vic., Cap. 35, that all persons claiming to the Creditors of, or otherwise having any claim or demand against the Estate of the above-named Deceased, who died on the 5th day of December, 1925, are hereby required to furnish (in writing), on the 26th day of June, 1926, particulars of such claims and demands to the undersigned Solicitors for Executors of the said Deceased, and notice is hereby given that two Codicils thereto, was granted forth of the Principal Registry, Probate, of the High Court of Justice, Saorstat Eireann, on the 5th day of March, 1926.

And Notice is hereby further given that after the said 26th day of June, 1926, the Assets of the said Deceased will be distributed, having regard only to the claims and demands of which notice and particulars have been received as above required.

Dated this 28th day of April, 1926.

MARLEY and BARLEE, Solicitors for the Executors, 30 Westland row, Dublin.

Pursuant to an Order of the High Court of Justice, Saorstat Eireann, made in the Suit of

JOHANNA LAFFAN, Plaintiff;

MARY AGNES RYAN and Others, Defendants;

All persons claiming to be incumbrancers affecting the yearly tenancy in the Lands of Farnane and Ahacore, formerly in tenancy of Patrick Ryan, deceased, late of Farnane, Murroe, County Limerick, Farmer, who died in or about the month of March, 1923, to come in and prove their claims at Chambers, Law Courts, Dublin, on or before the 2nd day of June, 1926; or, in default thereof, they will be peremptorily excluded from the benefit of the said Order.

Every such incumbrancer holding any security to produce the same at Chambers, Law Courts, Dublin, on the 9th day of June, 1926, at 11 of the clock in the forenoon, being the time appointed for adjudicating on the claims.

Dated this 26th day of April, 1926.

JOHN HEALY, Chief Clerk.

THOMAS O'B. KELLY, Solicitor for Plaintiff, 21 Lincoln place, Dublin.

Gazette Notice—Adjudication—Public Sittings,—17, SAORSTAT EIREANN.

HIGH COURT OF JUSTICE—IN BANKRUPTCY.

CHRISTOPHER MULLIGAN, 11 Lower Mount street and 45a Mayor street, in the County of the City of Dublin, Coal Merchant, was on the 20th day of April, 1926, adjudged Bankrupt.

Public Sittings will be held before the Court at the Law Courts, Chancery Place, Dublin, on Friday, the 14th day of May, 1926, and on Friday, the 4th day of June, 1926, at the hour of eleven o'clock, in the forenoon, when the Bankrupt is to attend and to make a full disclosure and discovery of his estate and effects. Creditors may prove their Debts, and at the Last Sitting the Bankrupt is required to finish his Examination.

All persons having in their possession any property of the Bankrupt should deliver it, and all debts due to the Bankrupt should be paid, to A. G. Hollinshead, Official Assignee, Law Courts, the Castle, Dublin, to whom Creditors may forward their Affidavits of Debt.

W. A. T. CORBETT, Acting Deputy Registrar.

WILLIAM SMYTH and SON, Solicitors, 29 Lower Gardiner street, Dublin.

HOUSES TO LET, CONTINUED.

TO Let, Hall Flat, Fitzwilliam place, suitable for doctor, rent £125; also self contained second floor Flat, rent £90. Apply Prim Bros., 21 Dawson street.

TO be Let for June and July, a well Furnished House, in best part of Pembroke, at a very reasonable rent. Address "Z 475, House," this office. 26 C

TO Let, Furnished, July, August, 2 sitting, 3 bedrooms, servant's, electric light, gas cooker; good locality; £25 monthly; careful tenants.—R 0 686, Irish Times Branch Office, Rathmines.

WELL Furnished Flat, Lesson Park; two sitting-rooms, two bedrooms, maid's room, exclusive bathroom, electric light etc.; £15 monthly.—Prim Bros., 21 Dawson street. 23 C

HOUSES WANTED

A SMALL House Wanted to Rent or Purchase, city or southern suburbs.—G 1811, this office. 27 F

BALLSBRIDGE, Donnybrook vicinity—Wanted, modern basement House, three reception, five bedrooms, bath, hot and cold, garden; possession; £1,250.—G 1772, this office. 27 F

COTTAGE Wanted, three or four rooms (two persons), suburbs, near train; place for a few fowl; low rents; permanent; North side.—G 1766, this office.

UNFURNISHED House Wanted for term of years, in or near Dublin; rent about £160, clear; first class tenant. Full particulars to G 1380, this office. 26 E

WANTED to Rent, House on South side, near city, 7 or 8 rooms, or large Flat on Merrion square, Stephen's Green or North Circular road. Address G 1502, this office. 23 C

WANTED to Purchase, large House, near Dublin, some ground; out of repair not objected to.—G 1556, this office. 24 D

WANTED to Rent, Detached Furnished House, with good garden, a few miles from Dublin; state full rent, size, and ground available. Address "Z 540, House," this office. 27 D

APARTMENTS TO LET.

DUBLIN AND DISTRICT.

APARTMENTS Agency—Lists on application; Flats, Board Residence Furnished Apartments.—Miss Nolan, 25 Nassau street. T

APPLY Apartments Agency, 45 Henry street, for Flats Furnished, Unfurnished, or Apartments. T

AT Auburn House, Herbert street—select Board Residence, Visitors or permanent. 22

A COUPLE of respectable Men can have full Board and Lodging at moderate charge. Apply 93 Amiens street.

AT 74 Merrion road, Ballsbridge—Apartments, suit gentleman; partial board; moderate. 23 C

AT 16 Upper Ormond terrace—Sittingroom Bedroom, 2 beds; breakfast; electric light. 25 C

ACCOUCHEMENT—Patients received, attended during, certified nurse's commodious home; moderate terms. 117 Strand road, Sandymount. 23 C

AT 34 North Frederick street (Rutland square—Select Private Board Residence, central. 25 C

APARTMENTS—Three gentlemen can have very nicely Furnished, large Bedroom and Sittingroom, in professional man's house, near Government Buildings; electric light, 'phone; breakfast, tea, and supper, and all meals on Sunday, £2/5 per week; bed and breakfast, 18/6.—G 1575, this office. 25 D

APARTMENTS to Let, Kenilworth Park; no children; seen by appointment; terms moderate.—G 1551, this office. 24 D

AT 52 Harcourt street—Comfortable Furnished Apartments, full or partial board; electric light and 'phone. 26 E

APARTMENTS, suit married couple or business gentleman; bath.—30 Cabra Park, Phibsborough. 26 C

ATTRACTIVELY Furnished Doctor's Consulting Room, Waiting Room, Bedroom; full or partial board, attendance; Fitzwilliam square.—G 1756, this office. 27 F

ATTRACTIVE Flat, Unfurnished, perfectly self contained.—7 Upper Pembroke street. 27 F

AT 26 Lower Fitzwilliam street—Two Unfurnished Drawingrooms, with Attendance; moderate rent to a really suitable tenant. 27 D

AT 13 Mountjoy square—Furnished Flat, with kitchenette and electric light. 27 F

AT 117 Upper Leeson street, Gentleman can have comfortable, homely Apartments; moderate; 14d fare to Pillar. 27 F

AT 28 Kildare street, visitors or permanent; opposite Museum. 27 F

A WELL Furnished Half House to Let for six months or longer; three bedrooms, sittingroom, bathroom, kitchen; house can be seen any time.—24 Coulson avenue, Rathmines.

BEDROOM, use sittingroom, partial board; select locality; reference required.—R 0 673, Irish Times Branch Office, Rathmines.

BEDROOM and Sittingroom, partly Furnished or Unfurnished; Fairview.—G 1733, this office.

BEDROOM and Sittingroom, partly Furnished, use of corner.—17 Belgrave road, Rathmines.

CABRA road, 23—Unfurnished Flat, superior, self contained; every convenience. View after 5 o'clock. 23 C

CLONTARF—Flat, Unfurnished, to Let; 3 rooms; select locality; electric light.—G 1540, this office. 24 D

COMFORTABLE Bedroom and Sittingroom, bath, attendance; select locality; terms 15/- weekly.—R 0 684, Irish Times Branch Office, Rathmines.

CLONTARF—Furnished House to Let, good locality; immediate possession.—G 1814, this office. 26 C

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DUBLIN Service Flats, 28 Upper Pembroke street; telephone, 61666—Luxuriously Furnished Suites and Bedrooms, with bath-dressingrooms; any period; restaurant; excellent cuisine. 23 C

FURNISHED Bed Sittingroom and Kitchenette, complete, St. Mary's road, Ballsbridge; reference.—G 1607, this office. 26 E

FLAT to Let, Unfurnished, Pembroke, two large rooms, own bathroom, kitchenette.—G 1620, this office. 27 F

FURNISHED Flat, Rooms, Guests; South side; 25/- weekly.—4 Fitzwilliam place. 27 F

FLAT to Let, Unfurnished, self contained; hot and cold water. Apply 118 Lower Baggot street.

FURNISHED Flat, Kitchenette; Monkstown road.—G 1723, this office. 27 F

FURNISHED Bedroom, Sittingroom use of Bathroom, Kitchen; suit married couple or two ladies; or two ladies' terms moderate.—11 Tower avenue, off Brighton road, Rathgar.

FLAT to Let, Furnished or Unfurnished, Kenilworth Park; moderate.—R 0 688, Irish Times Branch Office, Rathmines.

FLATS—Two select self contained, four apartments; newly decorated; Let reasonable. Seen evening, six to seven, 12 Upper Fitzwilliam street. 23 X

GENTLEMAN (Protestant) received as Paying Guest, in comfortable home, Rathmines; 35/- to £2 per week.—G 1399, this office. 26 C

GENTLEMAN offered really nice Rooms, Palmerston Park neighbourhood; late dinner if desired.—G 1605, this office. 26 C

HIGH Class Board Residence; comfortable; moderate.—51 Harcourt street. 23 C

HALL Flat, Furnished, three large apartments; bathroom, w.c., now vacant, Leeson street. Apply Garland and Co., Auctioneers and Valuers, 57 Dame street, Dublin. 24 C

HOLIDAYS—Part of Country House, every convenience; terms moderate; no objection to children. Lady interviewed any day, between 12 and 6 o'clock, at 172 South Circular road. 26 C

HOME offered one or two young Men, dining out; to produce bath same as Chambers, Law Courts, Dublin; on the 9th day of June, 1926, at 11 of the clock in the forenoon, being the time appointed for adjudicating on the claims.

Dated this 26th day of April, 1926.

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A LARGE Unfurnished House, on North quays; 6 minutes' from O'Connell Bridge; 3 floors, 9 rooms, h. and c. and extensive basement; cheap.—G 1132, this office.

A BEAUTIFUL self contained Flat to Let, two large reception, three bedrooms, kitchenette, bathroom with geyser, electricity throughout; southern aspect.—110 Pembroke road. 23 C

EXCHANGE House, containing 6 rooms, kitchen, pantries, scullery, h. bath, lavatory, facing sea.—Merrion, for any House in Pembroke, not facing sea.—G 1674, this office.

FURNISHED House to Let immediately for short period, South suburbs.—R 0 670, Irish Times Branch Office, Rathmines. 23 C

HOUSES, Flat, and Shops to Let. Apply 22 Dawson street.

NOTICE

IN addressing envelope covering replies to advertisers in this Paper great care should be taken to include the catch word, the name is given, after the Office Number, thus:—"Z 20, Housemaid," should be carefully written upon the envelope.

SMALL, well Furnished, modern House to Let, 4-6 months; electric light, gas cooker, telephone. Seen 2.30-4, or by appointment. 20 Palmerston Gardens; 'Phone, Rathmines 453. 23 C

SMALL Furnished House, South side; 2 bedrooms, 2 sittingrooms, maid's room, bath and c. and h. cans, gas cooker; gas fire in diningroom; electric light; £10 0/0 monthly.—G 1765, this office.

ENGLAND, SCOTLAND, WALES.

HOUSES AND LANDS.

TO BE SOLD AT A MOST MODERATE PRICE.

GLORIOUS DEVON.—Entirely Rebuilt on the site of an older Mansion, and thus combining the charm and character of an old-established estate of nearly 500 acres with the comfort of a modern, up-to-date, easily-managed country seat, built for a resident owner, and with every modern convenience which unstinted cost could command. 26 bed and dressing rooms, 7 bathrooms, boudoir, 2 nurseries, lounge, 3 reception rooms, music and billiard rooms; secondary small Residence, 4 Lodges, 10 Cottages, modern garages, stabling, electric light; perfect gravitation water supply. Magnificent sea and land views. Good social and sporting neighbourhood, near Exmouth and the Cathedral City of Exeter (whence London is reached in 3 hours).

Particulars of the above and full list of all available properties from CREWS and SON, Estate Agents, Exmouth.

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